

Manhasset Public Schools

2024 - 2025

Proposed Budget

May 21, 2024

TABLE OF CONTENTS

	<u>PAGE</u>
I. SUMMARY	
Proposed Budget 2024 - 2025 - Summary of Appropriations, Revenues, and Tax Levy	i
Components of Proposed Budget and Tax Levy Increase	ii (a,b,c,d)
Property Tax Report Card	iii (a,b,c)
Details of the Calculation of the Tax Levy Cap	iv (a,b)
Proposed Contingent Budget - Summary of Appropriations, Revenues, and Tax Levy	v
Proposed 2024 - 2025 Revenue - Details of State Aid and Other Revenue Allocation of General Fund Appropriation and Revenue and Assigned Fund Balance - Budget 2023-24 vs. Proposed Budget 2024-25	vi vii
II. 2024 - 2025 EXPENDITURE PLAN	1 - 69
III. APPENDIX	TABLES I - XXV
IV. NASSAU COUNTY DEPARTMENT OF ASSESSMENT EXEMPTION IMPACT STATEMENT	

I. SUMMARY

**MANHASSET UFSD
PROPOSED BUDGET 2024 - 2025
SUMMARY OF APPROPRIATIONS, REVENUES AND TAX LEVY**

	PROPOSED					
	BUDGET 2023-24	BUDGET 2024-25	\$ VARIANCE	PERCENT VARIANCE	PERCENT 2024-25 BUDGET	PERCENT OF 2024-25 BUDGET
GENERAL FUND APPROPRIATION	\$ 107,733,004	\$ 111,286,207	\$ 3,553,203	3.30%	100%	
Less:						
Estimated Revenue	5,244,187	5,362,021	117,834	2.25%		
State Aid	5,244,187	5,362,021	117,834	2.25%	4.82%	
Total State Aid						
Other Tax Items, Including Payments in Lieu of Taxes	1,600,532	1,610,567	10,035	0.63%		
Reimbursement from State for Intermediate Care Facility/Children's Residential Project	239,874	248,704	8,830	3.68%		
Transfer from Manhasset Public Library for Debt Service	1,023,125	1,027,750	4,625	0.45%		
Other Revenue	1,757,944	2,448,077	690,133	39.26%		
Total Other Revenue	4,621,475	5,335,098	713,623	15.44%	4.79%	
Total Revenue	9,865,662	10,697,119	831,457	8.43%		
Assigned Fund Balance - Designated for Tax Levy	724,067	840,266	116,199	16.05%	0.76%	
Total Estimated Revenue and Assigned Fund Balance	10,589,729	11,537,385	947,656	8.95%		
Amount to be Raised by Real Property Tax	\$ 97,143,275	\$ 99,748,822	\$ 2,605,547	2.68%	89.63%	

**MANHASSET UFSD
2024 - 2025 COMPONENTS OF PROPOSED BUDGET AND TAX LEVY INCREASE**

<u>Components of the Proposed Budget Increase:</u>	Proposed Budget	\$ Inc./(Dec.)	% of Budget Inc./(Dec.)
Active Healthcare Expense	\$ 9,567,723	\$ (302,336)	
Healthcare Declination Expense	364,033	28,533	
Retiree Healthcare Expense	5,389,970	804,701	
Medicare Reimbursement	1,550,000	50,000	
Total Healthcare Expenses	16,871,726	580,898	0.54%
Teacher Retirement System Contributions	4,716,779	150,723	
Employee Retirement System Contributions	1,392,565	280,115	
Total Retirement System Contributions	6,109,344	430,838	0.40%
MEA Benefits Trust/MASA/Cabinet 403b Contributions	382,980	4,568	0.01%
Payroll Taxes	4,295,033	209,468	0.19%
All Other Benefit Expenses	569,188	14,528	0.01%
Total Benefits	28,228,271	1,240,300	35%
Compensation - MEA 24-25 Increment/Raise	37,156,903	1,110,227	
Compensation - MESPA 24-25 Increment/Raise	8,407,605	263,755	
Compensation - MASA 24-25 Raise	3,187,756	49,863	
Compensation - Administration and Confidential 24-25 Raise	3,082,004	74,216	
Total Compensation - Increment and Raise	51,834,268	1,498,061	1.39%
Compensation - Net Decrease to Staff	(715,081)	(715,081)	-0.66%
Net Change in Staff Mix, Including Retirements and Allocations to Grants	-	81,833	0.08%
Increase in Compensation - Non-Contractual	4,625,287	(34,617)	-0.04%
Total Compensation, Adds to Staff, Change in Staff Mix	55,744,474	830,196	23%
Information Technology	3,530,231	384,244	0.36%
Curriculum and Instruction - other than compensation	433,023	(67,467)	-0.06%
Contract Transportation	5,489,591	(118,441)	-0.11%
Special Education	5,602,460	991,318	0.92%
Pupil Services	721,931	21,541	0.02%
Debt Service and TAN Interest	4,429,480	393,165	0.36%
Facilities Other than compensation	3,202,578	(206,790)	-0.19%
Transfer to Repair Reserve	-	0	0.00%
All other items included in the budget	3,904,168	85,137	0.08%
	27,313,462	1,482,707	42%
2024-25 Proposed Budget	\$ 111,286,207	\$ 3,553,203	3.30%

**MANHASSET UFSD
2024 - 2025 COMPONENTS OF PROPOSED BUDGET AND TAX LEVY INCREASE**

Components of Proposed Tax Levy Increase:

2024-25 Proposed Budget

Revenue Other Than Property Taxes:
State Aid

Total State Aid

Reimbursement from State for Intermediate Care Facility/Children's Residential Project
Other Tax Items, Including Payments in Lieu of Taxes (see iv)
Transfer from Manhasset Public Library for Debt Service
Other Revenue

Total Revenue Other Than Property Taxes

Assigned Fund Balance - Designated for Tax Levy
Estimated Revenues and Applied Fund Balance

2024-25 Proposed Tax Levy

Sixteen Year Averages:

	Proposed Tax Levy	Increase (Decrease)	% of Tax Levy Increase
	\$ 111,286,207	\$3,553,203	3.66%
	5,362,021	117,834	
	<u>5,362,021</u>	<u>117,834</u>	
	248,704	8,830	
	1,610,567	10,035	
	1,027,750	4,625	
	2,448,077	690,133	
	<u>10,697,119</u>	<u>831,457</u>	
	840,266	116,199	
	<u>11,537,385</u>	<u>947,656</u>	
	\$ 99,748,822	\$ 2,605,547	-0.98%
			2.68%
			0.87%
			2.98%
			2.49%
			1.73%
			-1.03%
			2.04%
			2.79%
			1.79%
			2.05%
			2.64%
			3.25%
			1.17%
			1.65%
			2.23%
			3.00%
			3.30%
			2.06%
			0.45%
			1.23%
			2.79%
			2.30%
			1.97%
			1.84%
			2.52%
			1.17%

Sixteen Year Average - Budget Increase

2009-10 Tax Levy Increase
2010-11 Tax Levy Increase
2011-12 Tax Levy Increase
2012-13 Tax Levy Increase
2013-14 Tax Levy Increase
2014-15 Tax Levy Increase
2015-16 Tax Levy Increase
2016-17 Tax Levy Increase

MANHASSET UFSD
2024 - 2025 COMPONENTS OF PROPOSED BUDGET AND TAX LEVY INCREASE

2017-18 Tax Levy Increase	2.02%
2018-19 Tax Levy Increase	2.99%
2019-20 Tax Levy Increase	2.99%
2020-21 Tax Levy Increase	1.90%
2021-22 Tax Levy Increase	1.60%
2022-23 Tax Levy Increase	2.38%
2023-24 Tax Levy Increase	2.97%
2024-25 Proposed Tax Levy Increase	2.68%
Sixteen Year Average - Tax Levy Increase	2.11%

Facts About the Components of the Proposed Budget and Tax Levy Increase

The Proposed Budget

Benefits:

25% of the budget and 36% of the budget increase is attributable to increases in benefits, primarily healthcare. Family health insurance premiums are projected to increase 14.9% in 23-24, on a budget to budget basis. In addition, TRS retirement system contributions increased 4% as a result of a decrease in the actuarially required contribution from 9.76% in 23-24 to 10.02% in 24-25. Additionally, ERS retirement system contributions increased from 12.10% to 14.66% in 24-25.

Compensation:

50% of the budget and 20% of the budget increase is attributable to employee compensation. The components of the compensation increase include contractual increment (step), raise, other contractual changes, as well as net adds to staff. Each is discussed below.

Increment and Raise:

The total budgeted increase in MEA (teacher) compensation for contractual increases for increment (step) and raise is \$1,110,227. The MEA step averages 2.02% in 24-25. The District is currently negotiating with the MEA. The total budgeted increase in MESPA (support personnel) compensation for contractual step increases is \$263,755. The MESPA step averages 1.91% in 24-25. The MESPA raise is 1.5% in 24-25. The total budgeted increase in MASA (administrative personnel) is \$49,863 and reflects a 1.5% increase, with two side letter agreements for higher raises for certain positions. The total budgeted increase for all other staff is \$74,216, and averages 1 to 2%, with higher raises for certain positions.

Net Additions to Staff:

The District's budget reflects net staff decrease of 13.85 FTEs budget-to-budget District-wide, including a net decrease of 2.50 FTE teachers, primarily 3.1 IT staff developers returning to the classroom, 12.85 support personnel, including the reduction of 10 Teaching Assistant positions related to the district's adoption of the Integrated Co-Teaching Program, and the addition of 1.0 FTE Assistant Principal at the Secondary School. Details on the net changes to staff are provided in the footnotes in the budget document.

Other Categories of Expense - Other Than Compensation:

Information Technology

The budget for information technology includes a number of initiatives detailed on page 47 of the budget document, and the related footnotes in the computer aided section of the budget. In particular, the District has increased the budget for cybersecurity measures in the wake of the cybersecurity attack on the District in September 2021.

Curriculum and Instruction

The budget for curriculum and instruction includes a number of curriculum initiatives detailed on pages 17-18 of the budget document.

MANHASSET UFSD

2024 - 2025 COMPONENTS OF PROPOSED BUDGET AND TAX LEVY INCREASE

Contract Transportation

The District issued a Request for Proposals (RFP) to secure necessary transportation services (home to school, athletics, field trips and summer) on a multi-year basis, commencing with 2023-24 and thereafter. The RFP was issued in April 2023 and was structured to obtain pricing for each of one year, three year, or five year alternatives. Through their vote on the 2023-24 budget on May 16, 2023, the Manhasset UFSD voters approved the award of a three-year transportation contract for the 2023-24, 2024-25, and 2025-26 school years. This budget reflects the estimated costs of the second year of a 3-year contract.

Special Education

The proposed budget provides services to 447 school age and 35 pre-school students. Most school-age children attend the public and non-public schools in Manhasset, however, certain students require placement in a school outside of the District recommended by the Committee on Special Education. The total number of students budgeted to attend out-of-district schools increased from 30 to 35, based on student needs. In addition, the District's consortium contract with various contract therapy service providers expired June 30, 2023, and the District anticipates an additional increase in costs, averaging 11%.

Pupil Services:

Pupil services includes school counseling, the health offices, school psychologists and social workers. In 22-23, the District joined the Nassau BOCES Mental Health Consortium and participates in the Cohen's Children's Northwell School Mental Health Partnership. In 22-23, these services were paid through a COVID-related federal grant. In 24-25, the services are paid through the general fund.

Debt Service :

Over the last five years, the District has refinanced all eligible debt. On December 3, 2014, the District's voters approved a Capital Projects Bond Referendum for projects totaling \$22,609,870 which is funded by up to \$19,493,194 of bonds, and a transfer from the general fund of \$466,676 (in lieu of budgeted debt service), \$2.4 million of capital reserves and a \$250,000 gift from the Manhasset School Community Association. The District issued \$7.35 million in May 2016 at a net interest cost of 2.42%. The District issued \$6 million in December 2016 at a net interest cost of 3.16%, and issued \$5.5 million in June 2017 at a net interest cost of 2.72%. The district issued the final debt issuance of \$643,194 pursuant to the 2014 Capital Projects in September 2018 at a net interest cost of 3.00%. In June 2019, the Manhasset Public Library refinanced its outstanding debt and issued \$8.2 million at a net interest cost of 1.48%. In December 2022, the voters approved a Capital Projects Bond Referendum for projects totaling \$43,996,484 to be funded by up to \$43,926,484 of bonds, and a grant of \$70,000. The District issued a Bond Anticipation Note in 2023-24 in the amount of \$11,000,000 at a net interest cost of 3.61% to fund the initial phase that commenced in 2023-24, and the district plans to issue bonds or bond anticipation notes to fund the continuation of projects through the 2024-25 school year, and the estimated payment is reflected in the 2024-25 budget at an assumed net interest cost of 3.57%. The District is commencing an Energy Performance Contract in the 2024-25 school year, with a total project cost of \$7,595,359, and the estimated payment is reflected in the 2024-25 budget at an assumed net interest cost of 4.1%.

Facilities:

The decrease in the Facilities budget is primarily due to a reduction in utility costs due to the District's Energy Performance Contract implementation in 24-25. The 22-23 budget included a budgeted transfer to Repair Reserve, so that the District can build the capacity to address unexpected building repair issues that fall outside of typical repair and maintenance projects. Because the 23-24 and 24-25 budgets are under stress due to costs of health insurance, among other items, the District was unable to budget this transfer in 23-24 or for 24-25.

State Aid and Other Revenue:

The increase in State Aid is primarily attributable to an increase in expense-based aids. The District received the full restoration of Foundation Aid in 24-25 revenue budget. Other revenue increases include an increase in interest income.

Applied Fund Balance

Applied fund balance is the portion of the district's fund balance designated to reduce the tax levy. Since 2009-10, the District has applied \$9.63 million to reduce the tax levy. In addition, in 2024-25, the District will apply \$840,266 to reduce the tax levy.

**MANHASSET UFSD
PROPOSED BUDGET 2024-2025
PROPERTY TAX REPORT CARD**

	<u>Budgeted 2023-24</u>	<u>Proposed Budget 2024-25</u>	<u>Percent Change</u>
Total Budgeted Amount, Not Including Separate Propositions	\$ 107,733,004	\$ 111,286,207	3.30%
A. Proposed Tax Levy to Support the Total Budgeted Amount Net of Reserve¹	97,143,275	99,748,822	
B. Tax Levy to Support Library Debt, if Applicable			
C. Tax Levy for Non-Excludable Propositions, if Applicable²	2,831,339	3,171,961	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	94,311,936	96,576,861	
E. Total Proposed School Year Tax Levy (A+B+C-D)	97,143,275	99,748,822	2.68%
F. Permissible Exclusions to the School Tax Levy Limit	2,831,339	3,171,961	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions³	94,311,936	96,576,861	
H. Total Proposed Tax Levy for School Purposes, Excluding Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	94,311,936	96,576,861	
I. Difference: (G-H) (Negative Value Requires 60% Voter Approval)²	0	0	
Public School Enrollment	3,050	3,034	-0.52%
Consumer Price Index			4.12%

¹Include any prior year reserve for tax levy, including interest

²Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³For 2024-25, includes any carryover from 2023-24 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	<u>Actual 2023-24</u>	<u>Estimated 2024-25</u>
Adjusted Restricted Fund Balance	2,989,277	3,085,000
Assigned Appropriated Fund Balance	1,323,233	840,266
Adjusted Unrestricted Fund Balance	4,309,820	4,451,448
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00%	4.00%

**MANHASSET UFSD
PROPOSED BUDGET 2024-2025
PROPERTY TAX REPORT CARD**

Schedule of Reserves

Reserve Type	Reserve Name	Reserve Description	3/31/24 Actual Balance	6/30/24 Estimated Balance	Intended Use of Reserve in the 2024-25 School Year
Capital	2010 Capital Reserve Fund	For the cost of any object or purpose for which bonds may be issued	\$330,600	\$335,000	None at this time
Capital	2018 Capital Reserve Fund	For the cost of any object or purpose for which bonds may be issued	\$2,316,513	\$2,400,000	None at this time
Repair	Repair Reserve	For the cost of repairs to capital improvements or equipment	\$342,164	\$350,000	None at this time
Workers Compensation	Workers Compensation	For self insured Workers Compensation and Benefits	\$0	\$0	None
Unemployment Insurance	Unemployment Insurance	For reimbursement to the State Unemployment Insurance Fund	\$0	\$0	None
Retirement Contribution	Retirement Contribution	For employer retirement contributions to the State and Local Employees' Retirement System	\$0	\$0	None at this time

**MANHASSET UFSD
PROPOSED BUDGET 2024-2025
PROPERTY TAX REPORT CARD**

Total Budgeted Amount is the total amount of the approved general fund budget for 2023-24 and the total amount of the proposed general fund budget for 2024-25.

Proposed Tax Levy to Support the Total Budgeted Amount is the actual tax levy for 2023-24 and proposed tax levy for 2024-25, which reflects the total spending minus all other general fund revenues budgeted to be received by the District.

Total Proposed School Year Tax Levy is the actual tax levy for 2023-24 and the proposed tax levy for 2024-25.

Permissible Exclusions to the School Tax Levy Limit include the tax levy for budgeted expenses for debt service issued pursuant to capital projects and related equipment and the District's energy performance contract, less anticipated building aid to be received from the State.

School Tax Levy Limit, Excluding Levy for Permissible Exclusions is determined pursuant to the tax levy cap calculation. It is based on the prior year tax levy adjusted for growth in tax levy base as determined by the NYS Office of Real Property Services of 1.0075% in 2023-24 and 1.0036% in 24-25, plus prior year payments in lieu of taxes, less prior year permissible exclusions. The resultant sum is then increased by the allowable growth factor as determined by the NYS Office of State Comptroller of 2.00% in 23-24 and 2.0% in 24-25.

Difference is the amount under or over the Allowable Tax Levy Limit. The 2024-25 calculation yields a maximum allowable tax levy increase of 2.68%. Under this scenario, because the proposed tax levy is equal to the maximum allowable increase, the voter threshold necessary for approval of the 2023-24 budget is a simple majority.

Public School Enrollment is the number of children enrolled in the district on the date in October 2023 specified by the New York State Education Department and number of children anticipated to be enrolled for 2024-25, as detailed on Tables I and II in the Appendix to this document.

Consumer Price Index is the percentage increase from January 1, 2023 to December 31, 2023.

Adjusted Restricted Fund Balance is the part of the general fund balance legally retained by the District that may be used only for very specific purposes and not used for tax reduction in the next upcoming year. In Manhasset, these include the Reserve for Worker's Compensation, Reserve for Unemployment Insurance, Reserve for Retirement Contribution, Reserve for Repairs and the 2010 and 2018 Capital Reserves.

Assigned Appropriated Fund Balance is the portion of the general fund balance that is used for tax reduction in the next fiscal year. In 2023-24, the District applied \$724,067, and in 2024-25, the District will apply \$840,266.

Adjusted Unrestricted Fund Balance is the portion of the general fund balance which is uncommitted and not used to reduce real property taxes in the next fiscal year. Real Property Tax Law Section 1318 was amended by the Laws of 2007 to increase the limit placed on school districts' allowable unreserved, undesignated fund balance to 4% of the budget. The Property Tax Report Card reflects the District's current plan to maintain unreserved, unappropriated fund balance to 4% of the 2023-24 budget, in accordance with the guidelines of Section 1318.

Reserves:

2010 Capital Reserve: There are no known intended uses of this reserve at this time.

2018 Capital Reserve: There are no known intended uses of this reserve at this time.

Repair Reserve: There are no known intended uses of this reserve at this time.

MANHASSET UFSD

PROPOSED BUDGET 2024 - 2025

DETAILS OF THE CALCULATION OF THE TAX LEVY CAP

	Calculation of Maximum Allowable Tax Levy	Components of Maximum Allowable Tax Levy Increase
Prior Year (2023-24) Tax Levy	\$ 97,143,276	
Tax Base Growth Factor Determined by NYS Office of Real Property Services	1.0036	
Adjusted Tax Levy Base	97,492,992	349,716
Add: 2023-24 Payments In Lieu of Taxes (PILOTs) - see footnotes below	1,600,532	1,600,562
Subtract: Prior Year (2023-24) Exclusions:		
Tax Levy for Capital Expenditures:		
Debt Service/Transfer to Capital Projects	2,655,536	
Less Building Aid	(199,008)	
District Share of BOCES Capital Expenditures	99,157	
Energy Performance Contract	275,654	
	<u>2,831,339</u>	(2,831,339)
Adjusted Prior Year (2023-24) Tax Levy	96,262,185	
Allowable Growth Factor Determined by NYS Office of State Comptroller	1.0200	
	<u>98,187,428</u>	1,925,244
Subtract: 2023-24 Payments In Lieu of Taxes (PILOTs) - see footnotes below	(1,610,567)	(1,610,567)
Tax Levy Limit Before Current Year Exclusions	96,576,861	
Add: Current Year (2024-25) Exclusions:		
Tax Levy for Capital Local Expenditures:		
Debt Service/Local Capital Expenditures	2,838,669	
Less Building Aid	(133,341)	
District Share of BOCES Capital Expenditures	100,390	
Energy Performance Contract	357,061	
	<u>3,162,779</u>	3,162,779
Add: Tax Levy Necessary for Pension Contributions Caused by Growth in the System Average Actuarial Contribution Rate (ERS) or Normal Contribution Rate (TRS) in Excess of 2 Percentage Points	9,182	
Total Exclusions	<u>3,171,961</u>	9,182
2024-25 Tax Levy Limit, Adjusted for Transfers, Plus Exclusions (i.e., 2024-25 Maximum Allowable Tax Levy)	\$ 99,748,822	\$ 2,605,546
2024-25 Maximum Allowable Tax Levy \$ Increase		<u>2.68%</u>
Maximum Allowable Tax Levy to Tax Levy % Increase Resulting 2024-25 Budget to Stay Within Maximum Allowable Tax Levy Increase, After Accounting for Other Revenues and Assigned Appropriated Fund Balance	\$ 111,286,207	
Resulting \$ Increase from Prior Year Budget to Stay Within Maximum Allowable 2024-25 Budget Increase, After Accounting for Other Revenues and Assigned Appropriated Fund Balance		\$ 3,553,203
Maximum Allowable Budget to Budget % Increase		<u>3.30%</u>

**MANHASSET UFSD
PROPOSED BUDGET 2024 - 2025
DETAILS OF THE CALCULATION OF THE TAX LEVY CAP**

Actual 2024-25 Proposed Tax Levy	\$ 99,748,822
Difference Between Tax Levy Limit, Plus Exclusions and Proposed Tax Levy	\$0
Actual 2024-25 Proposed Budget	\$ 111,286,207
Difference Between Resulting 2024-25 Budget to Stay Within Maximum Allowable Tax Levy Increase, After Accounting for Other Revenues and Assigned Fund Balance, and 2024-25 Proposed Budget	\$0

Definitions utilized in the tax levy cap calculation pursuant to Chapter 97 of the Laws of 2011:

Tax Base Growth Factor: The percentage increase in the full value of taxable real property in the District as a result of physical or quantity change (e.g., new construction, additions and improvements to real property) as determined by the NYS Tax and Finance Department Office of Real Property Services.

Payments in Lieu of Taxes (PILOTs): Payments made to the District by entities in the District that are otherwise tax exempt, including **LIPA PILOTS**.

Capital Local Expenditures: Tax levy for budgeted expenses for debt service issued pursuant to capital projects and related equipment and the District's energy performance contract, less building aid.

Allowable Growth Factor: The lesser of 2% or the annual change in the Consumer Price Index measured at December 31. The change in CPI at December 31, 2023 was 4.2%. Thus, the allowable growth factor for 2024-25 is 2.0%.

Tax Levy Limit Before Current Year Exclusions: As calculated on iv, the tax levy limit is reportable to the NYS Office of State Comptroller by March 1st of each year, and is prior to the addition of current year (2024-25) permissible exclusions.

Exclusion for Pension Contributions: This exclusion applies only when Teacher Retirement System ("TRS") and/or Employee Retirement System ("ERS") contribution rates increase by more than 2 percentage points over the prior year. In 2024-25, this exclusion does not apply to TRS, where the TRS contribution rates increased from 9.76% to 10.02%. For ERS, there is a .10% (per OSC because of the stabilization program) exclusion, as the contribution rates increased from 12.10% to 14.66%.

Maximum Allowable Tax Levy Increase: The calculation yielded a maximum allowable tax levy increase of 2.68% or \$2,605,546.

**MANHASSET UFSD
PROPOSED CONTINGENT BUDGET 2024 - 2025
SUMMARY OF APPROPRIATIONS, REVENUES AND TAX LEVY**

	CONTINGENT		
	BUDGET 2023-24	BUDGET 2024-25	PERCENT VARIANCE
		\$ VARIANCE	
GENERAL FUND APPROPRIATION	107,733,004	108,680,660	\$ 947,656 0.88%
Less:			
Estimated Revenue	5,244,187	5,362,021	117,834 2.25%
State Aid	5,244,187	5,362,021	117,834 2.25%
Total State Aid	1,600,532	1,610,567	10,035 0.63%
Other Tax Items, Including Payments in Lieu of Taxes	239,874	248,704	8,830 3.68%
Reimbursement from State for Intermediate Care Facility/Children's Residential Project	1,023,125	1,027,750	4,625 0.45%
Transfer from Manhasset Public Library for Debt Service	1,757,944	2,448,077	690,133 39.26%
Other Revenue	4,621,475	5,335,098	713,623 15.44%
Total Other Revenue	9,865,662	10,697,119	831,457 8.43%
Total Revenue	724,067	840,266	116,199 16.05%
Assigned Fund Balance - Designated for Tax Levy	10,589,729	11,537,385	947,656 8.95%
Total Estimated Revenue and Assigned Fund Balance	\$ 97,143,275	\$ 97,143,275	\$ - 0.00%
Amount to be Raised by Real Property Tax			

**MANHASSET UFSD
PROPOSED 2024-2025 REVENUE
DETAILS OF STATE AID AND OTHER REVENUE**

	<u>2023-24 Budget</u>	<u>2024-25 Proposed Budget</u>	<u>\$ Variance</u>	<u>% Variance</u>
<u>STATE AID:</u>				
State Aid - Foundation Aid	\$ 3,032,210	\$ 2,403,105	(629,105)	-20.75%
State Aid - Restoration of Foundation Aid	-	629,105	629,105	
High Tax Aid	215,117	215,117	-	0.00%
BOCES Aid	749,493	766,718	17,225	2.30%
Building Aid (Re: Bond Referendum Projects)	199,008	133,341	(65,667)	-33.00%
All other	<u>1,048,359</u>	<u>1,214,635</u>	<u>166,276</u>	<u>15.86%</u>
Total State Aid	<u>5,244,187</u>	<u>5,362,021</u>	<u>117,834</u>	<u>2.25%</u>
Reimbursement from State for Intermediate Care Facility/Children's Residential Project	<u>239,874</u>	<u>248,704</u>	<u>8,830</u>	<u>3.68%</u>
Total Due From State	<u>5,484,061</u>	<u>5,610,725</u>	<u>126,664</u>	<u>2.31%</u>
<u>OTHER REVENUE:</u>				
Other Tax Items, Including Payments in Lieu of Taxes	1,600,532	1,610,567	10,035	0.63%
Charges for Health Services	725,000	742,989	17,989	2.48%
Use of Money and Property	260,000	784,676	524,676	201.80%
Miscellaneous	<u>772,944</u>	<u>920,412</u>	<u>147,468</u>	<u>19.08%</u>
Total Other Revenue	<u>3,358,476</u>	<u>4,058,644</u>	<u>700,168</u>	<u>20.85%</u>
Transfer from Public Library for Debt Service	<u>1,023,125</u>	<u>1,027,750</u>	<u>4,625</u>	<u>0.45%</u>
Total Transfers	<u>1,023,125</u>	<u>1,027,750</u>	<u>4,625</u>	<u>0.45%</u>
Total Estimated Revenue	<u>\$ 9,865,662</u>	<u>\$ 10,697,119</u>	<u>\$ 831,457</u>	<u>8.43%</u>

**MANHASSET UFSD PROPOSED BUDGET 2024-2025
ALLOCATION OF GENERAL FUND APPROPRIATION AND
REVENUE AND ASSIGNED FUND BALANCE**

<u>GENERAL FUND APPROPRIATION</u>	<u>BUDGET 2023 - 2024</u>		<u>PROPOSED BUDGET 2024 - 2025</u>	
	<u>AMOUNT</u>	<u>% OF BUDGET</u>	<u>AMOUNT</u>	<u>% OF BUDGET</u>
<u>BUDGET COMPONENTS</u>				
General Support	1,884,040	1.75%	2,071,833	1.86%
Building and Grounds	8,857,678	8.22%	8,767,861	7.88%
Regular Instruction	46,521,155	43.18%	47,456,348	42.64%
Special Education	13,349,916	12.39%	14,347,759	12.89%
Transportation	5,815,929	5.40%	5,704,656	5.13%
Debt Service - TAN	82,000	0.08%	206,000	0.19%
Employee Benefits	26,987,971	25.05%	28,228,271	25.37%
Interfund Transfers	4,234,315	3.93%	4,503,480	4.05%
Total General Fund Appropriation	\$ 107,733,004	100%	\$ 111,286,207	100%

<u>REVENUE AND ASSIGNED FUND BALANCE</u>	<u>BUDGET 2023 - 2024</u>		<u>PROPOSED BUDGET 2024 - 2025</u>	
	<u>AMOUNT</u>	<u>% OF BUDGET</u>	<u>AMOUNT</u>	<u>% OF BUDGET</u>
<u>REVENUE COMPONENTS</u>				
State Aid	\$ 5,244,187	4.87%	\$ 5,362,021	4.82%
Reimbursement from State for Intermediate Care Facility/ Children's Residential Project	239,874	0.22%	248,704	0.22%
Other Tax Items, Including Payments in Lieu of Taxes	1,600,532	1.49%	1,610,567	1.45%
Transfer from Public Library for Debt Service	1,023,125	0.95%	1,027,750	0.92%
Other	1,757,944	1.63%	2,448,077	2.20%
Total Estimated Revenue	\$ 9,865,662	9.16%	\$ 10,697,119	9.61%
Assigned Fund Balance - Designated for Tax Levy	724,067	0.67%	840,266	0.76%*
Total Revenue and Assigned Fund Balance	\$ 10,589,729	9.83%	\$ 11,537,385	10.37%
Amount to Be Raised by Property Tax	\$ 97,143,275	90.17%	\$ 99,748,822	89.63%

II. 2024-2025 EXPENDITURE PLAN

A 1010 BOARD OF EDUCATION

	Actual Expenditures	Budget 23-24	Proposed Budget 24-25	\$ Variance % Variance		
				22-23	23-24	24-25 vs. 23-24
	\$61,511	\$68,611	\$70,690	\$2,079	\$2,079	3.0%
1010 161 09 62 Salaries - Clerical (.40, .40, .40)*	30,979	37,197	38,896	**	1,699	4.6%
1010 169 09 62 Overtime - Clerical	0	0	0	1	0	0.0%
1010 401 09 62 Association Memberships	15,268	15,725	15,725	2	0	0.0%
1010 402 09 62 Mandated Board Workshops	750	750	750		0	0.0%
1010 420 09 62 Miscellaneous Contractual	950	950	950	3	0	0.0%
1010 491 09 62 BOCES Services - Board Docs	12,374	12,684	13,064	4	380	3.0%
1010 503 09 62 Supplies - Non Instructional	1,190	1,105	1,105		0	0.0%
1010 506 09 62 Meetings/District Events	0	200	200		0	0.0%

1. The District strictly limits the use of clerical overtime. Any clerical overtime incurred is centrally administered by the Office of the Superintendent.
2. Includes NYS School Board Association dues and the Nassau Suffolk School Boards Association. Membership in these organizations is essential.
3. Miscellaneous Contractual includes policy manual updates.
4. The District contracts through Nassau BOCES for BoardDocs, a web-based service that enables the District to enhance aspects of the governance process and communications between Administration, the Manhasset community, and the Board of Education.

* Key to all parenthetical information: (22-23 Actual Full Time Equivalent, 23-24 Budgeted Full Time Equivalent, 24-25 Budgeted Full Time Equivalent).

** NOTE: District Office employees are not affiliated with a collective bargaining unit and have received salary increases of generally 2% in 22-23 and 23-24, with certain employees receiving additional salary adjustments. The 24-25 budget generally provides for a 2% salary increase for these employees.

The District has collective bargaining agreements with the Manhasset Administrators and Supervisors Association (MASA), the Manhasset Education Association (MEA) and the Manhasset Educational Support Personnel Association (MESPA). The MASA five-year contract expires on June 30, 2025 and includes a raise of 1.5% in each year. The three-year contract with the MEA expires on June 30, 2024 and includes full increment and a 1.25%, 1.00%, and 1.00% raise in 21-22, 22-23, and 23-24, respectively. The four-year contract with the MESPA expires on June 30, 2027, and provides full increment and 1.5%, 1.5%, 1.5% and 1.00% increase for 23-24, 24-25, 25-26, and 26-27, respectively.

A1040 DISTRICT CLERK

	Actual Expenditures	Budget 23-24	Proposed Budget 24-25	\$ Variance % Variance		
				22-23	23-24	24-25 vs. 23-24
	\$14,270	\$12,000	\$12,240		\$240	2.0%
1040 161 09 62 Stipend - District Clerk	14,270	12,000	12,240	1	240	2.0%

1. Decrease in 23-24 reflects retirement.

A 1060 DISTRICT MEETINGS ¹

	Actual Expenditures		Budget		Proposed Budget		\$ Variance % Variance	
	22-23	23-24	23-24	24-25	24-25	23-24	24-25	23-24
	\$38,255	\$41,630	\$39,050		(\$2,580)		-6.2%	
1060 169 09 62 Overtime - Clerical	5,582	5,000	5,000	2	0	0	0.0%	
1060 417 09 62 Rental - Equipment (Voting Machines)	2,150	2,150	2,150	3	0	0	0.0%	
1060 418 09 62 District Postage	0	0	0	0	0	0	0.0%	
1060 419 09 62 Advertising (Notice of Election)	7,117	11,050	8,000	6	(3,050)		-27.6%	
1060 420 09 62 Miscellaneous Contractual	1,838	2,300	2,300	4,6	0	0	0.0%	
1060 491 09 62 BOCES Services	17,284	17,130	17,600	5	470		2.7%	
1060 503 09 62 Supplies - Non Instructional	4,285	4,000	4,000	0	0	0	0.0%	

1. Includes expenses related to the budget and other school district votes.
2. Includes District staff overtime on the day of the vote.
3. Includes rental cost of optical scan voting machines.
4. Includes non-District staff wages on the day of the vote.
5. Includes the BOLD voter registration system for the budget vote. Increase reflects the move to the e-book version of the system for greater security, speed, and accuracy.
6. Advertising and Miscellaneous Contractual include the cost of translation of vote-related material pursuant to the requirements of the Voting Rights Act, which requires all school districts in Nassau County provide certain information related to school district elections and budget votes in English and Spanish. Decrease reflects actual expense experience.

1000 TOTAL BOARD OF EDUCATION

\$114,036 **\$122,241** **\$121,980** **(\$261)** **-0.2%**

A 1240 SUPERINTENDENT OF SCHOOLS

	Actual Expenditures		Budget		Proposed Budget		\$ Variance % Variance	
	22-23	23-24	23-24	24-25	24-25	23-24	24-25	23-24
	\$329,445	\$366,691	\$386,849		\$20,158		5.5%	
1240 150 09 63 Salary - Superintendent of Schools (1.0, 1.0, 1.0, 1.0)	274,980	280,500	286,110		5,610		2.0%	
1240 161 09 63 Salaries - Clerical (.60, .60, .60, .60)	46,468	55,796	58,344		2,548		4.6%	
1240 163 09 63 Substitutes - Clerical	0	0	0	1	0	0	0.0%	
1240 169 09 63 Overtime - Clerical	1,314	22,500	22,500	1	0	0	0.0%	
1240 400 09 63 Travel - District Related	0	0	12,000	2	12,000		100.0%	
1240 401 09 63 Association Memberships	3,970	4,250	4,250		0	0	0.0%	
1240 420 09 63 Miscellaneous Contractual	0	500	500		0	0	0.0%	
1240 503 09 63 Supplies - Non Instructional	1,498	1,500	1,500		0	0	0.0%	
1240 506 09 63 Meetings - Events	1,215	1,645	1,645		0	0	0.0%	

1. The District strictly limits the use of clerical substitutes and clerical overtime. Any clerical overtime incurred is centrally administered by the Office of the Superintendent and charged to the department when incurred.
2. Reflects contractual provision in Superintendent's Contract for mileage reimbursement.

A 1325 TREASURER

	Actual Expenditures	Budget	Proposed Budget	\$ Variance				
				24-25 vs. 23-24	24-25 vs. 23-24			
	22-23	23-24	24-25					
	\$17,900	\$150,858	\$147,900	(\$2,958)	-2.0%			
1325	161	09	64	Salary - District Treasurer (1.0, 1.0, 1.0, 1.0)	147,900	1	(2,958)	-2.0%

1. A new District Treasurer was appointed during the 23-24 school year.

A 1345 PURCHASING

	Actual Expenditures	Budget	Proposed Budget	\$ Variance						
				24-25 vs. 23-24	24-25 vs. 23-24					
	22-23	23-24	24-25							
	\$11,930	\$10,620	\$12,865	\$2,245	21.1%					
1345	161	09	64	Stipend - Purchasing Agent	0	0	0	0.0%		
1348	169	09	64	Overtime - Clerical Purchasing Agent	0	0	0	0.0%		
1345	419	09	64	Advertising (Bids)	1,320	1,000	0	0.0%		
1345	448	09	64	Professional Fees & Charges (District Bidding Services)	7,960	8,120	0	0.0%		
1345	491	09	64	BOCES Services (Co-operative Bidding Services)	2,650	1,500	3,745	2	2,245	149.7%

1. In 22-23, a staff member was added to the Business Office, thereby eliminating the stipend.
 2. Increases bring budget to actual levels with BOCES.

A 1380 FISCAL AGENT

	Actual Expenditures	Budget	Proposed Budget	\$ Variance						
				24-25 vs. 23-24	24-25 vs. 23-24					
	22-23	23-24	24-25							
	\$17,835	\$19,000	\$19,000	\$0	0.0%					
1380	448	09	64	Professional Fees & Charges	17,835	19,000	19,000	1	0	0.0%

1. In Fall 2022 and Fall 2023, the District borrowed \$9 million and \$7 million, respectively, under Tax Anticipation Notes and incurred \$15,235 and \$15,850, respectively, in professional fees related thereto. This account also includes annual filing fees related to the District's outstanding debt. It is anticipated the District will continue utilizing Tax Anticipation Notes in 24-25.

1300 TOTAL FINANCE

	\$1,422,616	\$1,200,224	\$1,227,559	\$27,335	2.3%
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1420 LEGAL

	Actual Expenditures	Budget	Proposed Budget	\$ Variance					
				24-25 vs. 23-24	24-25 vs. 23-24				
	22-23	23-24	24-25						
	\$712,287	\$395,680	\$395,680	\$0	0.0%				
1420	429	09	27	Legal Services, Special Ed.	32,087	125,000	1	0	0.0%
1420	445	09	65	General Retainer	61,200	61,200	0	0	0.0%
1420	446	09	65	General Legal Services	292,000	134,480	2	0	0.0%
1420	447	09	65	Legal Services, Labor Relations	327,000	75,000	3	0	0.0%

1. Includes consultation with legal counsel on special education matters, including impartial hearings conducted pursuant to due process demands related to the recommendations of the Committee on Special Education.
 2. Includes consultations with legal counsel on a myriad of issues in addition to those covered by the general retainer. Includes contractual review and advice related thereto, student matters, adversarial proceedings, compliance issues, FOIL requests, etc.
 3. Includes legal fees related to negotiations with the District's collective bargaining units and consultations with counsel on matters concerning these agreements, and other matters concerning the District's personnel. In addition, for both 22-23 and 23-24, legal fees were incurred for multiple other personnel matters.

A 1430 PERSONNEL

	Actual Expenditures	Budget	Proposed Budget	\$ Variance	
				22-23	24-25
	\$419,360	\$410,424	\$501,360	\$90,936	
1430 150 09 65 Salaries - Ass't Supt. For Human Resources (1,0,1,0,1,0,1,0)	169,182	168,300	235,000	66,700	39.6%
1430 161 09 65 Salaries - Clerical (3,0, 3,0, 3,0, 3,0)	175,147	185,615	211,898	26,283	14.2%
1430 163 09 65 Substitutes - Clerical	6,483	0	0	0	0.0%
1430 169 09 65 Overtime - Clerical	15,170	0	0	0	0.0%
1430 204 09 65 Equipment - Non Instructional	0	0	0	0	0.0%
1430 400 09 65 Travel - District Related	0	500	500	0	0.0%
1430 401 09 65 Association Memberships	0	475	475	0	0.0%
1430 416 09 65 Copier Lease	5,021	5,021	2,155	(2,866)	-57.1%
1430 419 09 65 Advertising (Recruitment)	0	1,000	1,000	0	0.0%
1430 420 09 65 Miscellaneous Contractual	18,750	19,025	19,025	0	0.0%
1430 426 09 65 Employee Physicals	4,275	5,000	5,000	0	0.0%
1430 491 09 65 BOCES Services	23,490	23,638	24,457	819	3.5%
1430 503 09 65 Supplies - Non Instructional	644	750	750	0	0.0%
1430 506 09 65 Meetings - Events	1,199	1,100	1,100	0	0.0%

1. See NOTE on page 1. In 24-25, the position will be changed to Assistant Superintendent for Human Resources, with a salary commensurate with the position.
2. The District strictly limits the use of clerical overtime and clerical substitutes wherever possible. Any clerical overtime incurred is centrally administered by the Office of the Superintendent. In 22-23, substitutes and overtime were used to fill open positions. The District appointed new HR staff in 23-24.
3. Includes VeriTime, a time and attendance management system (with training) that integrates with AESOP (see below). The system has automated employee time and attendance data capture and proper tracking of compliance with the Affordable Care Act.
4. The District refers staff to outside physicians for medical evaluations as appropriate.
5. Includes teacher certification services and negotiations information services and expenses related to an online substitute management system (AESOP) and for an online employee application system (OLAS). The use of AESOP allowed the District to eliminate substitute callers at the elementary schools. The use of OLAS reduced the budget for advertising costs for open staff positions.
6. Reflects new Konica-Minolta Copier Lease contract, whereby savings were achieved District-wide.

A 1460 RECORDS MANAGEMENT

	Actual Expenditures	Budget	Proposed Budget	\$ Variance	
				22-23	24-25
	\$12,127	\$13,800	\$13,950	\$150	
1460 161 09 65 Stipend - Records Management	0	0	0	0	0.0%
1460 204 09 65 Equipment - Non Instructional	0	0	0	0	0.0%
1460 420 09 65 Miscellaneous Contractual	1,481	3,000	3,000	0	0.0%
1460 491 09 65 BOCES Services	10,067	10,300	10,450	150	1.5%
1460 503 09 65 Supplies - Non Instructional	579	500	500	0	0.0%

1. These responsibilities are part of the District Clerk's responsibilities, thereby eliminating the Stipend.
2. Includes records retention services, blueprinting, and microfilming of student records. The District has contracted with BOCES for electronic access and storage of personnel records. Provision is also made to annually digitize and store new personnel records.

A 1480 CENTRAL REGISTRATION & PUBLIC INFO.

									Actual		Proposed	% Variance	
									Expenditures	Budget		Budget	24-25
								22-23	23-24	24-25		23-24	23-24
								\$119,443	\$152,358	\$141,997		(\$10,361)	-6.8%
1480	157	09	65	In-House Translation - Registration			0	2,000	2,000	2,000	0	0	0.0%
1480	160	09	65	Central Registration - Clerical (1.0, 1.0, 1.0, 1.0)			49,352	60,828	47,615	3	(13,213)	-21.7%	
1480	169	09	65	Central Registration - Overtime			217	10,000	10,000	3	0	0	0.0%
1480	204	09	65	Equipment			0	0	0	0	0	0	0.0%
1480	400	09	65	Travel - District Related			0	0	0	0	0	0	0.0%
1480	401	09	65	Association Memberships			0	0	0	0	0	0	0.0%
1480	415	09	65	Printing			20,146	19,200	19,200	1	0	0	0.0%
1480	416	09	65	Copier Lease			803	803	2,879	0	2,076	258.5%	
1480	418	09	65	Postage			2,752	10,000	7,000	1	(3,000)	-30.0%	
1480	420	09	65	Misc. Contractual			4,657	5,000	5,000	2	0	0	0.0%
1480	448	09	65	Professional Fees & Charges			0	0	0	0	0	0	0.0%
1480	491	09	65	BOCES - Community & Registration Translations			41,517	44,227	48,003	4	3,776	8.5%	
1480	503	09	65	Supplies - Non Instructional			0	300	300	0	0	0	0.0%
1480	505	09	65	Professional Literature			0	0	0	0	0	0	0.0%
1480	506	09	65	Meetings - Events			0	0	0	0	0	0	0.0%

1. Reflects printing fees for the budget brochure and the school calendar. The cost of printing increased in 22-23; 23-24 and 24-25 reflect actual expense experience.
2. Includes membership in SCOPE and translation services provided by outside contractors. See footnote 4.
3. Decrease reflects retirement, replaced by new employee at lower salary. The Central Registration office workload is such that overtime is required at certain times of the year.
4. In 15-16, new CR154 regulations adopted by the State Education Department expanded the District's requirement to provide translation services at District meetings and in District notifications. Translation services are provided through BOCES. In addition, the District uses in-house staff in certain circumstances. The District also utilizes Syntax through Massau BOCES to provide comprehensive communications services, including budget brochure, school calendar and communications initiatives: newsletters, press and video news releases, website updates, and strategic communications consultations.

1400 TOTAL LEGAL, PERSONNEL AND COMMUNITY \$1,263,217 \$972,262 \$1,052,987 \$80,725 8.3%

A 1620 OPERATION OF PLANT -- SUMMARY NOTES

In this 24-25 budget, the District continues to provide funds to address repair projects and its aging infrastructure. In addition to typical repair projects, projects under consideration in 24-25 include 10 classroom renovations pursuant to the District's initiative to redesign classrooms for collaborative learning, whereby nine 2nd Grade classrooms at Munsey Park and Shelter Rock and one classroom at the Middle School would be redesigned, and provisions for maintenance and repairs, as described below. 1st grade classrooms were renovated in 23-24, and 5th and 6th grade classrooms, plus two of three elementary special education classrooms, were renovated in previous years. In the 19-20 budget, the District established a Transfer to Repair Reserve budget line item for \$125,000 to build the District's capacity to address emergency repairs to our aging infrastructure (see page 67). \$125,000 was transferred to the Repair Reserve from Fund Balance Reserve as of June 30, 2022, and \$125,000 was transferred in 22-23. Because of a significant increase in facilities expenses, a transfer is not budgeted in 23-24 or 24-25.

1. Reflects program to invest in District's infrastructure, equipment, security equipment, furnishings and repair and maintenance thereon, District-wide. The District-wide budget is allocated as projects warrant. Furniture, equipment and repair budgets are maintained in 23-24 and 24-25.

Re: Equipment can include wet/dry vacuums, floor scrubbers, backpack vacuums, high-speed buffers, blinds, security-related equipment, vehicles and other custodial maintenance equipment and AEDs, and equipment for certain capital projects. Furniture and furnishings can include instruction-related tables, desks and chairs, etc. In 24-25, provision is made at each school for in-house projects, equipment, and furniture and furnishings, including nine 2nd Grade classrooms and one Middle School classroom and related renovations in accordance with the District initiative to redesign classrooms for collaborative learning.

Re: Building Repairs can include carpet, tile and flooring replacement, ceiling tile and window blind replacement, plumbing and electrical repairs, roof leakage repairs, rotational painting of classrooms, gyms, and public spaces, gym floor sanding and sealing, glass replacement, window balance and glazing repairs, and stair tread replacement, as applicable at each building. 24-25 includes renovation of nine 2nd Grade classrooms at Munsey Park and Shelter Rock and one at the Middle School, and the potential reconfiguration of Grade 5 classroom layouts at Munsey Park and Shelter Rock. Due to significant Bond Project work, the District does not have any other renovations or other projects planned in 24-25. 23-24 includes provision for various projects, including increases in HVAC repairs at all schools, consistent with expense experience, and, at Munsey Park: new risers for choral groups, chairs for the orchestra, and the redesign of the 1st Grade Classrooms at Munsey Park and Shelter Rock noted above, renovation of the Faculty Lounge and renovation of the Psychologists' Suite; at Shelter Rock: a new HVAC system in the Computer/Math Lab; at the Secondary School: removal of the greenhouse, a new grease trap, installation of new microwaves in department offices, installation of a new hot water heater, and revamp of the Security/Attendance Office. Also completed in 23-24 were the installation of a new heat exchanger at the Middle School and skylight tinting at the Administrative Office. Projects completed in 22-23 include, at Munsey Park: installation of a new hot water heater, and, at Shelter Rock: the replacement of the Kindergarten playground, including regrading and turfing of the area, privacy fencing and shrubbery, installation of a new burglar alarm system, installation of a new split-unit HVAC unit for the auditorium, and upgrade of electrical distribution in the Science Lab; at the Secondary School: installation of a new burglar alarm and generator repairs.

2. Includes various service contracts for fire, smoke, and security systems and alarms, pest control, elevator, gym floor, grounds and field maintenance, etc. Provision is also made for contractual expenses related to building equipment service.

3. The energy forecast is sensitive to economic conditions. The District's primary heating fuel is natural gas. In 10-11, the District joined a consortium for lower cost cooperative purchasing of natural gas. In 22-23 and again in 23-24, there have been significant fluctuations in the costs of electricity and natural gas. In 24-25, utility costs (e.g. electric, gas, water, cartage) have been adjusted per actual usage and trend rates. Adjustments have been made to the 24-25 budget as a result of the District's upcoming Energy Performance Contract, whereby savings will be realized primarily in electricity costs and to a lesser degree in natural gas. Budget reductions have been made accordingly. The District utilizes an outside service to challenge utility billings. The savings are reflected as a contra-account, net of fees to the outside service.

A 1620 OPERATION OF PLANT -- SUMMARY NOTES (CONTINUED)

4. Overtime in Operation and Maintenance of Plant: Certain overtime is reimbursed by outside organizations that use District facilities. District overtime that is not reimbursable can result from after-hours events such as: school dances, music and art events, and school sports activities, snow removal, off-hours mechanical breakdowns, and set-ups for standard testing (PSAT, SAT, ACT) and responding to security issues, as well as extra custodial and maintenance work, especially in the summer. In addition, construction projects at Munsey Park and the Secondary School in 22-23 significantly impacted overtime, as did the inability to secure an adequate number of substitute cleaners. Adjustments to overtime at the Secondary School were made in 23-24 to reflect the on-going demands on the cleaners and maintainers, reflective of the extraordinary high use of the building throughout the day and well into the night year round. In addition, provision is made for overtime for security coverage for events at night and on weekends. See footnote 5 on page 12 and footnote 3 on page 14.

A 1620 OPERATION OF PLANT

	Actual Expenditures	Budget	Proposed Budget	\$ Variance % Variance				
				24-25 vs. 23-24	24-25 vs. 23-24			
DISTRICT				\$5,053,690	\$5,033,339	\$4,857,650	(\$175,689)	-3.5%
MUNSEY PARK				\$1,193,555	\$1,182,446	\$1,186,787	\$4,341	0.4%
1620 163	01	66	Substitutes - Custodians & Cleaners	20,525	3,080	3,080	0	0.0%
1620 169	01	66	Overtime - Custodians & Cleaners	22,191	15,304	15,304	0	0.0%
1620 170	01	66	Salaries - Custodians & Cleaners (7.0, 7.0, 7.0, 7.0)	394,508	425,612	417,014	(8,598)	-2.0%
1620 203	01	66	Equipment - Building & Grounds	54,365	36,750	36,750	0	0.0%
1620 204	01	66	Equipment - Non Instructional	11,050	26,450	26,979	529	2.0%
1620 207	01	66	Furniture & Furnishings - Instructional	79,816	115,000	115,000	0	0.0%
1620 410	01	66	Repairs - Building	162,911	173,000	173,000	0	0.0%
1620 411	01	66	Repair/Service - Plumbing, Sewers	45,237	8,500	8,500	0	0.0%
1620 412	01	66	Repair/Service - Electrical	5,200	3,000	3,000	0	0.0%
1620 413	01	66	Repair/Service - HVAC	60,594	20,000	20,000	0	0.0%
1620 420	01	66	Miscellaneous Contractual	13,703	25,000	25,500	500	2.0%
1620 430	01	66	Cartage	13,122	13,250	15,000	1,750	13.2%
1620 431	01	66	Natural Gas	100,145	86,000	100,000	14,000	16.3%
1620 432	01	66	Water	11,046	10,000	10,200	200	2.0%
1620 433	01	66	Telephone	5,594	6,000	6,120	120	2.0%
1620 434	01	66	Electricity	156,600	155,000	150,000	(5,000)	-3.2%
1620 435	01	66	Heating Oil	0	0	0	0	0.0%
1620 437	01	66	Natural Gas Contra Account	0	0	0	0	0.0%
1620 503	01	66	Supplies - Non Instructional	337	18,500	18,500	0	0.0%
1620 520	01	66	Supplies - Cleaning	36,610	40,000	40,800	800	2.0%
1620 535	01	66	Uniforms	0	2,000	2,040	40	2.0%

1. See Summary Note 1 on page 7.
2. See Summary Note 2 on page 7.
3. See Summary Note 3 on page 7.
4. See Summary Note 4 on page 8.

5. Non-instructional supplies include the District's initiative to redesign classrooms.
 6. The District anticipates full staffing at Munsey Park, reducing the need for substitutes. Decrease in salaries reflect retirement.

A 1620 OPERATION OF PLANT

	Actual Expenditures	Budget	Proposed Budget	\$ Variance % Variance				
				24-25 vs. 23-24	24-25 vs. 23-24			
SHELTER ROCK				\$967,927	\$1,106,489	\$1,054,933	(\$51,556)	-4.7%
1620 163	02	66	Substitutes - Custodians & Cleaners	20,650	3,080	3,080	0	0.0%
1620 169	02	66	Overtime - Custodians & Cleaners	13,347	15,304	15,304	0	0.0%
1620 170	02	66	Salaries - Custodians & Cleaners (7.0, 7.0, 7.0, 7.0)	348,658	374,155	390,710	16,555	4.4%
1620 203	02	66	Equipment - Building & Grounds	33,015	36,750	36,750	0	0.0%
1620 204	02	66	Equipment - Non Instructional	4,945	26,450	26,979	529	2.0%
1620 207	02	66	Furniture & Furnishings - Instructional	11,733	95,000	95,000	0	0.0%

1. See Summary Note 1 on page 7.
2. See Summary Note 2 on page 7.

A 1620 OPERATION OF PLANT

	Actual Expenditures	Budget	Proposed Budget	\$ Variance		% Variance	
				22-23	23-24	24-25	23-24
1620 410 02 66 Repairs - Building	147,236	138,000	138,000	1	0	0	0.0%
1620 411 02 66 Repair/Service - Plumbing, Sewers	21,663	8,500	8,500		0	0	0.0%
1620 412 02 66 Repair/Service - Electrical	5,958	3,000	3,000		0	0	0.0%
1620 413 02 66 Repair/Service - HVAC	29,809	22,000	22,000		0	0	0.0%
1620 420 02 66 Miscellaneous Contractual	8,713	22,500	22,950	2	450	450	2.0%
1620 430 02 66 Cartage	10,820	13,250	15,000		1,750	1,750	13.2%
1620 431 02 66 Natural Gas	82,051	97,000	80,000	3	(17,000)	(17,000)	-17.5%
1620 432 02 66 Water	10,000	10,000	10,200		200	200	2.0%
1620 433 02 66 Telephone	5,358	6,000	6,120		120	120	2.0%
1620 434 02 66 Electricity	167,100	175,000	120,000		(55,000)	(55,000)	-31.4%
1620 435 02 66 Heating Oil	0	0	0		0	0	0.0%
1620 437 02 66 Natural Gas Contra Account	0	0	0		0	0	0.0%
1620 503 02 66 Supplies - Non-Instructional	7,289	18,500	18,500		0	0	0.0%
1620 520 02 66 Supplies - Cleaning	39,582	40,000	40,800	5	800	800	2.0%
1620 535 02 66 Uniforms	0	2,000	2,040		40	40	2.0%

3. See Summary Note 3 on page 7.
4. See Summary Note 4 on page 8.
5. Non-instructional supplies include the District's initiative to redesign classrooms.
6. The District anticipates full staffing at Shelter Rock, reducing the need for substitutes.

A 1620 OPERATION OF PLANT

	Actual Expenditures	Budget	Proposed Budget	\$ Variance		% Variance	
				22-23	23-24	24-25	23-24
MIDDLE SCHOOL							
1620 163 03 66 Substitutes - Custodians & Cleaners	41	10,000	10,000	1	0	0	0.0%
1620 169 03 66 Overtime - Custodians & Cleaners	2,002	13,688	13,688	1,2	0	0	0.0%
1620 170 03 66 Salaries-Custodians & Cleaners (4.47, 4.47, 4.47, 4.47)	240,437	269,522	277,897	6	8,375	8,375	3.1%
1620 203 03 66 Equipment - Building & Grounds	63,090	25,000	25,000	3	0	0	0.0%
1620 204 03 66 Equipment - Non Instructional	494	15,300	15,300		300	300	2.0%
1620 207 03 66 Furniture & Furnishings - Instructional	4,022	20,000	20,000		0	0	0.0%
1620 410 03 66 Repairs - Building	21,715	56,500	56,500		0	0	0.0%
1620 411 03 66 Repair/Service - Plumbing, Sewers	20,482	6,500	6,500		0	0	0.0%
1620 412 03 66 Repair/Service - Electrical	2,021	1,500	1,500		0	0	0.0%
1620 413 03 66 Repair/Service - HVAC	66,825	15,000	15,000		0	0	0.0%
1620 420 03 66 Miscellaneous Contractual	10,726	10,000	10,200	4	200	200	2.0%
1620 430 03 66 Cartage	12,309	11,250	15,000		3,750	3,750	33.3%
1620 431 03 66 Natural Gas	64,288	64,314	59,314	5	(5,000)	(5,000)	-7.8%
1620 432 03 66 Water	7,000	7,750	7,905		155	155	2.0%
1620 433 03 66 Telephone	4,025	4,500	4,590		90	90	2.0%
				\$685,322	\$694,624	\$670,526	-3.5%

1. Substitute and overtime at the Secondary School is recorded in the High School budget code.
2. See Summary Note 4 on page 8.

A 1620 OPERATION OF PLANT

	Actual Expenditures		Proposed Budget		\$ Variance		% Variance	
	22-23	23-24	24-25	23-24	24-25 vs. 23-24	24-25 vs. 23-24	24-25 vs. 23-24	24-25 vs. 23-24
1620 434 03 66 Electricity	138,885	135,000	102,500	5	(32,500)	-24.1%		
1620 438 03 67 Natural Gas Contra Account	0	0	0	↓	0	0.0%		
1620 435 03 66 Heating Oil	0	0	0		0	0.0%		
1620 503 03 66 Supplies - Non-Instructional	1,445	2,500	2,500	6	0	0.0%		
1620 520 03 66 Supplies - Cleaning	25,514	25,000	25,500	6	500	2.0%		
1620 535 03 66 Uniforms	0	1,600	1,632		32	2.0%		

- 3. See Summary Note 1 on page 7.
- 4. See Summary Note 2 on page 7.
- 5. See Summary Note 3 on page 7.

6. 23-24 reflects the addition in 22-23 of a .5 Cleaner at the Secondary School to clean the cafeteria during lunch periods.

A 1620 OPERATION OF PLANT

	Actual Expenditures		Proposed Budget		\$ Variance		% Variance		
	22-23	23-24	24-25	23-24	24-25 vs. 23-24	24-25 vs. 23-24	24-25 vs. 23-24	24-25 vs. 23-24	
HIGH SCHOOL									
1620 163 04 66 Substitutes - Custodians & Cleaners	\$1,529,085	\$1,469,254	\$1,405,862	1	27,775	0	0.0%		
1620 169 04 66 Overtime - Custodians & Cleaners	93,095	27,775	27,775	1	0	0.0%			
1620 170 04 66 Salaries - Custodians & Cleaners (9.03, 9.03, 9.03, 9.03)	125,700	62,496	62,496	1,2	0	0.0%			
1620 174 04 66 Student Workers - B & G	495,438	544,850	562,954	6	18,104	3.3%			
1620 203 04 66 Equipment - Building & Grounds	9,383	5,500	5,500		0	0.0%			
1620 204 04 66 Equipment - Non Instructional	30,270	80,000	80,000	3	0	0.0%			
1620 207 04 66 Furniture & Furnishings - Instructional	7,024	20,500	20,910		410	2.0%			
1620 410 04 66 Repairs - Building	30,374	30,000	30,600		600	2.0%			
1620 411 04 66 Repair/Service - Plumbing, Sewers	55,536	110,500	110,500		0	0.0%			
1620 412 04 66 Repair/Service - Electrical	52,332	15,000	15,000		0	0.0%			
1620 413 04 66 Repair/Service - HVAC	4,084	4,500	4,500		0	0.0%			
1620 416 04 66 Copier Lease	96,699	28,000	28,000		0	0.0%			
1620 420 04 66 Miscellaneous Contractual	733	733	693		(40)	-5.5%			
1620 430 04 66 Cartage	30,995	40,000	30,000	4	(10,000)	-25.0%			
1620 431 04 66 Natural Gas	23,921	23,000	25,000		2,000	8.7%			
1620 432 04 66 Water	122,711	120,000	111,000	5	(9,000)	-7.5%			
1620 433 04 66 Telephone	14,531	15,000	15,300		300	2.0%			
1620 434 04 66 Electricity	7,746	8,500	8,670		170	2.0%			
1620 435 04 66 Heating Oil	277,670	275,000	208,000		(67,000)	-24.4%			
1620 438 04 67 Natural Gas Contra Account	0	0	0		0	0.0%			
1620 503 04 66 Supplies - Non-Instructional	2,382	4,700	4,700		0	0.0%			
1620 520 04 66 Supplies - Cleaning	48,461	50,000	51,000		1,000	2.0%			
1620 535 04 66 Uniforms	0	3,200	3,264		64	2.0%			

1 - 6. See Middle School Footnotes.

A 1620 OPERATION OF PLANT

			Actual Expenditures		Proposed Budget		\$ Variance % Variance		
			22-23	23-24	24-25	23-24	24-25	vs. 23-24	24-25
			109,058	114,158	\$122,334	\$8,176		7.2%	
ADMINISTRATION									
1620	161	06	37,723	44,210	46,505	2,295		5.2%	
						(131)		-0.4%	
1620	170	06	29,602	30,400	30,269	0		0.0%	
			0	0	0	0		0.0%	
1620	203	06	2,895	2,900	5,000	2,100		0.0%	
			0	2,000	2,040	40		2.0%	
1620	207	06	10,639	8,948	11,000	2,052		22.9%	
			27,734	25,500	26,520	1,020		4.0%	
1620	431	06	463	200	1,000	800		400.0%	
1620	434	06							
1620	503	06							

A 1620 OPERATION OF PLANT

			Actual Expenditures		Proposed Budget		\$ Variance % Variance		
			22-23	23-24	24-25	23-24	24-25	vs. 23-24	24-25
			\$568,744	\$466,368	\$417,208	(\$49,160)		-10.5%	
DISTRICTWIDE									
1620	150	99	155,737	155,550	158,661	3,111		2.0%	
			80,431	80,545	62,667	(17,878)		-22.2%	
1620	161	99	1,073	1,500	1,530	30		2.0%	
			580	650	750	100		15.4%	
1620	401	99	0	1,200	1,000	(200)		-16.7%	
			0	750	750	0		0.0%	
1620	402	99	19,994	20,000	10,000	(10,000)		-50.0%	
			104,877	45,423	30,000	(15,423)		-34.0%	
1620	404	99	0	0	0	0		0.0%	
			7,975	7,500	7,650	150		2.0%	
1620	436	99	156,115	95,000	95,000	0		0.0%	
			0	0	0	0		0.0%	
1620	448	99	41,877	42,950	43,900	950		2.2%	
			0	250	250	0		0.0%	
1620	490	99	22	50	50	0		0.0%	
			63	15,000	5,000	(10,000)		-66.7%	

1. Includes monitoring, maintenance, repair and testing of the District's telephone and security systems and reflects projected expenses.
2. Includes architectural, surveying, testing and engineering fees for long-term facilities planning and other facilities needs. 22-23 included triennial inspection and asbestos abatement monitoring in connection with renovation of the Kindergarten wing at Shelter Rock School and the removal of the greenhouse at the Secondary School
3. Provision for fuel for District vehicles.
4. Reflects participation in health and safety consulting services provided by BOCES, through the In-District Health & Safety Specialist Program, whereby a safety expert spends one day per week in-District to focus on building level safety plans, emergency exercises, and specialized training for and consultation to District health and safety personnel.
5. Reduction due to Facilities Office Clerical retirement at end of 23-24, to be replaced at lower salary.
6. Reduction based on actual need and trending expenses.

A 1621 MAINTENANCE OF PLANT

	Actual Expenditures	Budget 23-24	Proposed Budget 24-25	\$ Variance % Variance			
				22-23	23-24	24-25 vs. 23-24	24-25 vs. 23-24
DISTRICT				\$1,874,077	\$1,912,169	\$1,955,105	
MUNSEY PARK				\$251,172	\$259,052	\$321,277	
1621 169 01 66	Overtime - Maintainers & Groundskeepers	6,030	6,030	2	0	0.0%	
1621 170 01 66	Salaries - Maintainers (1.0, 1.0, 1.0, 1.0)	81,020	82,818	86,370	3,552	4.3%	
1621 171 01 66	Salaries - Groundskeepers (1.0, 1.0, 1.0, 1.0)	70,979	72,573	75,553	2,980	4.1%	
1621 172 01 66	Salaries - Interior Security (1.0, 1.0, 1.0, 2.0)	37,883	39,381	92,474	53,093	134.8%	
1621 179 01 66	Overtime - Interior Security	1,232	1,250	1,250	0	0.0%	
1621 203 01 66	Equipment - Grounds	0	1,000	1,020	20	2.0%	
1621 406 01 66	Repair/Service - Outdoors	30,120	20,000	20,400	400	2.0%	
1621 408 01 66	Repair/Service - Equipment	2,897	1,750	3,000	1,250	71.4%	
1621 521 01 66	Supplies - Maintenance	16,061	30,000	30,600	600	2.0%	
1621 522 01 66	Supplies - Grounds	2,162	4,000	4,080	80	2.0%	
1621 523 01 66	Supplies - Security	0	0	0	0	0.0%	
1621 535 01 66	Uniforms	0	250	500	250	100.0%	

1. Reflects program to invest in the maintenance of the District's facilities, grounds equipment and repair and maintenance of such equipment and District-wide grounds. Includes items such as facilities maintenance expenses, preventive pump and motor maintenance, security systems maintenance, purchase of blowers, spreaders, weed whackers, trimmers, mowers and tractors, plows, turf groomer, turf sweeper, dumpcart, rototiller and sander, miscellaneous site work, organic and turf athletic field and irrigation system maintenance, (including for grass: seasonal core aerate, seed and fertilizer; and for turf: seasonal grooming, repair and G MAX safety testing), maintenance of chain link fence, guardrail replacement, and maintenance of trees and shrubs, etc.

2. See Footnote 4 on page 8.

3. In 24-25, the proposed budget includes the addition of a security aide at each elementary school, increasing overall security District-wide.

A 1621 MAINTENANCE OF PLANT

	Actual Expenditures	Budget 23-24	Proposed Budget 24-25	\$ Variance % Variance			
				22-23	23-24	24-25 vs. 23-24	24-25 vs. 23-24
SHELTER ROCK				\$254,621	\$248,869	\$298,362	
1621 169 02 66	Overtime - Maintainers & Groundskeepers	2,676	6,030	2	0	0.0%	
1621 170 02 66	Salaries - Maintainers (1.0, 1.0, 1.0, 1.0)	86,381	86,530	88,262	1,732	2.0%	
1621 171 02 66	Salaries - Groundskeepers (1.0, 1.0, 1.0, 1.0)	55,796	56,678	59,048	2,370	4.2%	
1621 172 02 66	Salaries - Interior Security (1.0, 1.0, 1.0, 2.0)	37,883	39,381	82,172	42,791	108.7%	
1621 179 02 66	Overtime - Interior Security	1,390	1,250	1,250	0	0.0%	
1621 203 02 66	Equipment - Grounds	0	1,000	1,020	20	2.0%	
1621 406 02 66	Repair/Service - Outdoors	22,339	20,000	20,400	400	2.0%	
1621 408 02 66	Repair/Service - Equipment	21,351	1,750	5,000	3,250	185.7%	
1621 521 02 66	Supplies - Maintenance	24,283	30,000	30,600	600	2.0%	
1621 522 02 66	Supplies - Grounds	2,522	4,000	4,080	80	2.0%	
1621 523 02 66	Supplies - Security	0	0	0	0	0.0%	
1621 535 02 66	Uniforms	0	250	500	250	100.0%	

1. See Footnote 1 above.

2. See Summary Note 4 on page 8.

3. See Footnote 3 above.

A 1621 MAINTENANCE OF PLANT

		Actual Expenditures	Budget	Proposed Budget	\$ Variance % Variance	
		22-23	23-24	24-25	24-25 vs. 23-24	24-25 vs. 23-24
		\$411,957	\$406,457	\$381,456	(\$25,001)	-6.2%
MIDDLE SCHOOL						
1621	169 03 66	723	10,000	10,000	0	0.0%
	Overtime - Maint., Groundskeepers/Security					
1621	170 03 66	79,718	84,133	83,422	(711)	-0.8%
	Salaries - Maintainers (1.0, 1.0, 1.0, 1.0)					
1621	171 03 66	82,990	84,531	87,459	2,928	3.5%
	Salaries - Groundskeepers (1.0, 1.0, 1.0, 1.0)					
1621	172 03 66	153,632	162,043	131,615	(30,428)	-18.8%
	Salaries - Security (3.19, 3.19, 3.19, 3.03)					
1621	179 03 66	1,396	12,500	14,500	2,000	16.0%
	Overtime - Security					
1621	203 03 66	0	1,000	1,020	20	2.0%
	Equipment - Grounds					
1621	406 03 66	23,863	29,500	30,090	590	2.0%
	Repair/Service - Outdoors					
1621	408 03 66	41,294	5,000	5,000	0	0.0%
	Repair/Service - Equipment					
1621	521 03 66	20,617	12,500	12,750	250	2.0%
	Supplies - Maintenance					
1621	522 03 66	7,724	5,000	5,100	100	2.0%
	Supplies - Grounds					
1621	523 03 66	0	0	0	0	0.0%
	Supplies - Security					
1621	535 03 66	0	250	500	250	100.0%
	Uniforms					

1. See Munsey Park Footnote 1.
2. See Summary Note 4 on page 7. Overtime at the Secondary School is typically recorded in the High School budget code. In addition, in 23-24 and 24-25, provision for overtime is partially reallocated to Overtime-Security to reflect actual expense experience.
3. A .16 FTE security guard position was reallocated from 2110 166 03 to 04 31. In 24-25, 1.5 FTE security aide positions at the Middle School and High School will be funded from the School Lunch Fund and general fund salaries are reduced accordingly.

A 1621 MAINTENANCE OF PLANT

		Actual Expenditures	Budget	Proposed Budget	\$ Variance % Variance	
		22-23	23-24	24-25	24-25 vs. 23-24	24-25 vs. 23-24
		\$876,327	\$928,691	\$854,888	(\$73,803)	-7.9%
HIGH SCHOOL						
1621	169 04 66	9,885	20,000	20,000	0	0.0%
	Overtime - Maint./Groundskeepers/Security					
1621	170 04 66	167,628	168,497	167,215	(1,282)	-0.8%
	Salaries - Maintainers (2.0, 2.0, 2.0, 2.0)					
1621	171 04 66	166,880	170,270	176,039	5,769	3.4%
	Salaries - Groundskeepers (2.0, 2.0, 2.0, 2.0)					
1621	172 04 66	283,788	326,174	289,584	(36,590)	-11.2%
	Salaries - Security (6.46, 6.46, 6.46, 6.62)					
1621	179 04 66	44,726	25,000	29,000	4,000	16.0%
	Overtime - Security					
1621	203 04 66	0	40,000	30,800	(9,200)	-23.0%
	Equipment - Grounds					
1621	406 04 66	56,589	98,000	60,000	(38,000)	-38.8%
	Repair/Service - Outdoors					
1621	408 04 66	84,208	17,500	17,500	0	0.0%
	Repair/Service - Equipment					
1621	521 04 66	46,411	46,500	47,430	930	2.0%
	Supplies - Maintenance					
1621	522 04 66	16,213	16,000	16,320	320	2.0%
	Supplies - Grounds					
1621	523 04 66	0	0	0	0	0.0%
	Supplies - Security					
1621	535 04 66	0	750	1,000	250	33.3%
	Uniforms					

1. Specifically, at the Secondary School, items can include athletic field organic and turf field maintenance program, tennis court and track maintenance, and District vehicle repairs. Specific provision is made for maintenance of synthetic turf fields. Repairs/Service - Outdoors is reduced in 24-25 based on actual expense experience.
2. See Summary Note 4 on page 8.
3. See Footnote 3 above.
4. Reduction based on analysis of District expense experience.

A 1621 MAINTENANCE OF PLANT

	Actual Expenditures 22-23	Budget 23-24	Proposed Budget 24-25	\$ Variance % Variance	
				24-25 vs. 23-24	24-25 vs. 23-24
ADMINISTRATION					
1621 408 06 66 Repair/Service Equipment	0	0	0	0	0.0%
1621 420 06 66 Miscellaneous Contractual	0	1,100	1,122	22	0.0%
1621 523 06 66 Supplies - Security		0	0	0	0.0%
	\$0	\$1,100	\$1,122	\$22	2.0%
DISTRICTWIDE					
	\$80,000	\$70,000	\$98,000	\$28,000	40.0%

- Inclusive of the District's equipment rotation program.
- Includes District-wide athletic field maintenance contracts, facilities usage software, geese control services, trailer rental fees, and certain facilities monitoring services. Increase in 24-25 reflects analysis of actual experience.

A 1670 CENTRAL PRINTING AND MAILING

	Actual Expenditures 22-23	Budget 23-24	Proposed Budget 24-25	\$ Variance % Variance	
				24-25 vs. 23-24	24-25 vs. 23-24
1670 169 99 99 Overtime Messenger DW	0	0	0	0	0.0%
1670 178 99 66 Salaries Messenger (.60, .60, .60)	32,231	33,072	34,562	1,490	4.5%
1670 416 99 66 Copier Lease	83,348	87,788	49,981	(37,807)	-43.1%
1670 417 99 66 Rental - Equipment	11,238	13,742	14,017	275	2.0%
1670 418 99 66 Postage	12,657	27,000	17,540	(9,460)	-35.0%
1670 503 99 66 Postage - Meter Supplies	651	551	562	11	2.0%
	\$140,124	\$162,153	\$116,662	(\$45,491)	-28.1%

- Reflects new Konica-Minolta Copier Lease contract, resulting in savings District-wide.
- Reduction reflects adjustment per actual usage.

A 1680 CENTRAL DATA PROCESSING

	Actual Expenditures 22-23	Budget 23-24	Proposed Budget 24-25	\$ Variance % Variance	
				24-25 vs. 23-24	24-25 vs. 23-24
1680 420 99 66 Misc. Contractual - ESchool Data, SIS and Related Data	65,698	64,924	59,640	(5,284)	-8.1%
1680 491 99 66 BOCES Services	16,727	15,246	16,360	1,114	7.3%
	\$82,424	\$80,170	\$76,000	(\$4,170)	-5.2%

- Includes student data management system, T-Eval (teacher evaluation) software and a web-based training module, data management software for English Language Learners, eSchoolData GURU student data system and Passport for Good, a community service tracking system.
- Contract re: Wide Area Network support, Learning Tech Project Planning, Verizon WAN maintenance, and Web Edge assessment data reporting in the parent portal.

1600 TOTAL CENTRAL SERVICES

\$7,150,316 **\$7,187,831** **\$7,005,417** **(\$182,414)** **-2.54%**

A 1900 RISK MANAGEMENT AND BOCES ADMINISTRATIVE SERVICES

	Actual Expenditures		Budget 23-24	Proposed Budget 24-25	\$ Variance		% Variance
	22-23	23-24			24-25	23-24	
	\$896,151	\$892,468	\$1,044,901		\$152,433		17.1%
1910 423 99 67 Commercial Insurance (Multi-Peril)	412,758	408,103	527,995	1	119,892		29.4%
1930 448 06 65 Claims by Employees	250	0	0		0		0.0%
1964 400 99 99 Refund on Real Property Taxes	14,866	0	8,000	3	8,000		100.0%
1981 491 08 67 BOCES Administrative Services	468,277	484,365	508,906	2	24,541		5.1%

1. Increase in 24-25 reflects the actual cost of our Commercial Policy, including costs for cyber security coverage, which increased in 23-24.
2. The Board of Cooperative Educational Services of Nassau County is member supported in part through the sharing of BOCES administrative charges, facilities fees, and capital project expenses. This amount represents the District's share of these allocated expenses from BOCES.
3. 24-25 increase reflects actual expense experience.

1900 TOTAL SPECIAL SERVICES

\$896,151 \$892,468 \$1,044,901 \$152,433 17.1%

1000 TOTAL GENERAL SUPPORT & BUILDINGS & GROUNDS

\$11,175,780 \$10,741,717 \$10,839,693 \$97,976 0.91%

A 2010 CURRICULUM DEVELOPMENT AND SUPERVISION - SUMMARY NOTES TO THE CURRICULUM DEVELOPMENT AND SUPERVISION BUDGET

NEW COURSE OFFERINGS/EXPANSIONS:

AP MACROECONOMICS: This full-year course gives students a better understanding of the principles in economics that apply to the economic systems. Students will take the AP exam in May. In addition, students will have the opportunity to participate in the Federal Reserve Challenge in May.

VIRTUAL ENTERPRISE: Virtual Enterprise transforms students into business professionals and entrepreneurs by bringing the workplace into the classroom. This workplace simulation enables students to understand how employees, teams, and departments interact with each other for the good of the company. Students conduct market research, work cooperatively to develop and write a business plan, design and implement a website, manage payroll, maintain 401(k) plans, and develop an annual report. The class selects a CEO and managers who oversee departments such as Accounting/Finance, Sales, Marketing, Human Resources, IT. By managing the day-to-day operations of a company, students not only develop business skills and an entrepreneurial mindset, they identify career pathways that align with their interests, talents, and aspirations. Technology is also incorporated as students use the internet and social media to research and grow their business. Students will participate in trade shows throughout the year to present and market their virtual business in a competitive marketplace with both local and global schools/firms. This class meets every day for a full year.

CHINESE (MANDARIN) 1-1 : Students entering 7th grade can take Chinese (Mandarin) 1-1. They will continue to Chinese 1-2 in 8th grade. The successful completion of the Checkpoint A exam at the end of Chinese 1-2 qualifies the student to begin level 2 in 9th grade. The Chinese (Mandarin) pathway's final course will be AP Chinese in 12th grade.

COURSES RE-INTRODUCED FOR 24-25:

BUSINESS LAW: In this course, students will gain an understanding of the law as it relates to them. Students will learn the role the law can play in their future and in the lives of their family and friends. They will also work to gain a greater understanding of basic legal vocabulary. Topics to be covered include torts, contracts, personal property, landlord/tenant, credit and debt, and employee rights and responsibilities. Students will analyze real cases from history and from courtroom TV shows and will simulate courtroom cases in class. This class meets every day for one semester. (This course is rotated into the schedule for 24-25; it alternates with Business Marketing, which was offered in 23-24.)

CONTINUING INITIATIVES:

TCRWP and Science of Reading: Funding for the literacy program at Manhasset schools has evolved, with the Teachers College Reading and Writing Project (TCRWP) being gradually integrated into grades K-6 since its adoption in 2018-2019. By the 24-25 school year, the emphasis shifts towards leveraging existing staff expertise and in-house professional development rather than external consultant training from Teachers College. Funding is allocated in the 24-25 school year for the purchase of units of study updated to reflect the Science of Reading. Additionally, funding supports the purchase of materials for programs such as Just Words, Read 180, and K-2 Foundations, which supplement the core literacy curriculum by providing students with systematic instruction in essential foundational skills.

Math in Focus/Singapore Pedagogy: Math in Focus professional development by outside consultant, funded in the 23-24 budget, will be discontinued in 24-25. Existing staff and in-house professional development and the support of six Elementary Math Specialists will continue to systematically enhance K-6 teachers' facility with the expectations of Singaporean pedagogy and methodology essential to the implementation of the "Math in Focus" curriculum. Math specialists will reinforce best practices/interventions in order to provide Academic Intervention Services to students. In addition, students in Grade 6 have been heterogeneously grouped in their mathematics classes. The District continues to provide opportunities for students to double accelerate in Grade 6 with an Elementary Math Specialist providing this course of study to students. Reflex Math, Frax, and First in Math are digital platforms incorporated to supplement fluency and cumulative review.

THE RED TRUNK PROJECT: This series is a cultural initiative based on the idea that children should learn to Respect Every Difference--the RED in Red Trunk. The goals are to give students an immersive cultural learning experience in an enjoyable way, by connecting children to different world cultures through fun hands-on activities. In the normal school experience, a physical Red Trunk is delivered to the classroom, and inside are dozens of cultural artifacts from the country being represented such as arts and crafts, clothing, currency, and musical instruments for the children to discover together. The trunk also includes videos and booklets detailing the lives of children in the culture.

LEVEL UP VILLAGE: A virtual platform that introduces Global STEAM (STEM + Art) enrichment courses that promote design thinking and one-to-one collaboration between students around the world.

NEW INITIATIVES:

THE JAPANESE TEA CEREMONY: This onsite presentation introduces elementary students to the Japanese Tea Ceremony. Throughout this 45-minute presentation, students learn about Japanese culture and the procedures of the Japanese Tea Ceremony. This hands-on activity has students using Japanese tools as they make their own green tea.

A 2010 CURRICULUM DEVELOPMENT AND SUPERVISION

		Actual Expenditures	Budget	Proposed Budget	\$ Variance % Variance	
		22-23	23-24	24-25	24-25	24-25
					vs.	vs.
					23-24	23-24
DISTRICT						
MUNSEY PARK						
2010	127 01 68 Homework/Ext. Learning/Summer Support	\$26,699	\$35,500	\$1,079,931	(\$101,055)	-8.6%
2010	135 01 68 Tutoring/ Exam Prep/Wilson	0	3,000	\$34,475	(\$1,025)	-2.9%
2010	135 02 68 Homework/Ext. Learning/Summer Support	0	3,000	32,500	0	0.0%
2010	135 02 68 Tutoring/ Exam Prep/Wilson	0	4,500	1,975	(1,025)	-34.2%

1. Includes extended learning services provided to students in accordance with Federal requirements and the after-school homework program. In 24-25, resources are allocated between the elementary schools and reflect an allocation based on usage.
2. Includes additional extended learning programs for at-risk children taking State-mandated examinations, and is based on usage.

		Actual Expenditures	Budget	Proposed Budget	\$ Variance % Variance	
		22-23	23-24	24-25	24-25	24-25
					vs.	vs.
					23-24	23-24
SHELTER ROCK						
2010	127 02 68 Homework/Ext. Learning/Summer Support	\$29,041	\$40,500	\$39,075	(\$1,425)	-3.5%
2010	135 02 68 Tutoring/ Exam Prep/Wilson	0	4,500	36,000	0	0.0%
2010	135 02 68 Tutoring/ Exam Prep/Wilson	0	4,500	3,075	(1,425)	-31.7%

1. See footnote 1, Munsey Park.
2. See footnote 2, Munsey Park.

		Actual Expenditures	Budget	Proposed Budget	\$ Variance % Variance	
		22-23	23-24	24-25	24-25	24-25
					vs.	vs.
					23-24	23-24
MIDDLE SCHOOL						
2010	127 03 68 Homework/Ext. Learning/Bridge Program	\$10,477	\$13,100	\$15,500	\$2,400	18.3%
2010	135 03 68 Tutoring/ Exam Prep/Wilson	9,341	10,100	12,500	2,400	23.8%
2010	135 03 68 Tutoring/ Exam Prep/Wilson	1,137	3,000	3,000	0	0.0%

1. See footnote 1, Munsey Park. The Middle School Bridge Program provides extra academic help, guidance, and assistance to at-risk students in assimilating into the Middle School and is partially funded by grant. Also see below.
2. See footnote 2, Munsey Park.

		Actual Expenditures	Budget	Proposed Budget	\$ Variance % Variance	
		22-23	23-24	24-25	24-25	24-25
					vs.	vs.
					23-24	23-24
HIGH SCHOOL						
2010	127 04 68 Homework/Ext. Learning	\$55,956	\$38,350	\$35,100	(\$3,250)	-8.5%
2010	135 04 68 Tutoring/ Exam Prep/Wilson	7,853	10,100	10,100	0	0.0%
2010	174 04 57 Student Wk Study/Proj. Succeed	17,594	28,250	25,000	(3,250)	-11.5%
2010	174 04 57 Student Wk Study/Proj. Succeed	30,510	0	0	0	0.0%

1. The homework program extends Library privileges to grades 7-12 for one hour after school 4 days per week, with expanded computer stations for studying, homework, and peer tutoring. The increase at the Middle School reflects the addition of a Math component one day per week.
2. The District uses grant and District funds to provide primarily underperforming and economically disadvantaged students with tutors to increase their parity with the District's mainstream population in advanced placement courses and in attaining Regents diplomas.
3. Project Succeed allows high school students to work in the Adventures in Learning program supporting younger students. This program is reimbursed through the Jacob Marley Foundation grant.

A 2010 CURRICULUM DEVELOPMENT AND SUPERVISION

		Actual Expenditures		Budget	Proposed Budget	\$ Variance % Variance			
		22-23	23-24	23-24	24-25	23-24	24-25		
		\$1,025,895	\$1,053,536	\$955,781	(\$97,755)	-9.3%			
DISTRICT WIDE									
2010	138	09	68	Teacher Workshops/Teacher Orientation Mentor Prog.	42,979	1,4	(47,281)	-52.4%	
2010	139	09	68	Curriculum Development	37,948	4	14,576	62.4%	
2010	150	09	68	Salaries - Administrator (1.0, 1.0, 1.0, 1.0)	235,000	6	(1,640)	-0.7%	
2010	150	09	68	Salaries - Admin.- Assessment & Data Analysis (1.0, 1.0, 1.0, 1.0)	135,000	6	2,741	0.0%	
2010	161	09	68	Salaries - Clerical (1.0, 1.0, 1.0, 1.0)	62,977	2	1,317	2.0%	
2010	163	09	68	Substitutes - Clerical	2,534	0	0	0.0%	
2010	169	09	68	Overtime	0	0	0	0.0%	
2010	401	09	68	Association Memberships	429	310	179	57.7%	
2010	403	09	68	Staff Development - District Wide	168,963	4	50,689	(89,095)	-63.7%
2010	416	09	68	Copier - Lease	1,895	694	(1,201)	-63.4%	
2010	420	09	68	Miscellaneous Contractual	0	0	0	0.0%	
2010	442	09	68	Test Scoring	7,014	6,703	6,703	0	0.0%
2010	491	09	68	BOCES Services	268,887	330,290	349,469	19,179	5.8%
2010	493	09	68	BOCES Services - Staff Development	14,820	19,508	21,978	2,470	12.7%
2010	503	09	68	Supplies - Non Instructional	3,464	2,000	3,000	1,000	50.0%

1. Includes funding for contractual obligations related to the New Teacher Orientation, State-mandated Teacher Mentoring Programs, and compensation for District mandated attendance at courses during non-contractual hours, including the summer. In 20-21, the District introduced a departmental lead teacher model to support instructional staff in the implementation of the extensive technology platforms introduced into the District. This is discontinued in 24-25 due to fewer new teachers than the prior year.

2. See NOTE on page 1.

3. The District strictly limits the use of clerical overtime and clerical substitutes. Any clerical overtime incurred is centrally administered by the Office of the Superintendent.

4. See pages 17-18. Significant resources are provided in teacher workshops, curriculum development and staff development to support various District instructional initiatives as necessary, in each school year. In 24-25, the reduction in District-wide staff development budget results from the elimination of Teachers College Reading and Writing Workshop Trainers and Math consultant trainers by leveraging existing staff expertise and the use of in-house professional development. Additionally, funding for new AP course training has been reduced. In addition to regularly occurring curriculum development projects, 24-25 includes curriculum updates and revisions for new course offerings in Virtual Enterprise, AP Macroeconomics, and Chinese (Mandarin) 1-1 Pathway. Also budgeted for 24-25 are curriculum updates and revisions for World Languages Level 3 courses, Geometry, Organic Chemistry, Regents Biology, Earth and Space Science Regents, and AP Art History. 23-24 included curriculum writing for Broadcast Journalism, World Languages Level 2 courses, Geometry, Grade 4 Science standards alignment, and Grades 2, 5, and 7 Humanities alignment. 23-24 also included staff development in advanced placement courses in Spanish (continued in 24-25), French, Research, Human Geography, Economics, and team building at the administrative level. 22-23 included curriculum writing for new course offerings in Intermediate Algebra, Music Production/Songwriting, and Broadcast Journalism 3, as well as Grades 6 and 7 science, Humanities/ELA alignment and World Languages Level 1 courses.

5. Services include the Base Subscription Comprehensive package, which provides professional development programs, state aid planning, certain educational and assessment programs, reporting services to the NY State Education Dept. test scoring, and the Northwest Evaluation Association's Universal Screener Platform computer-based assessment to provide for comprehensive District student progress monitoring and benchmarking in Reading and Math. In addition, test scoring for grades 3-8 assessments are purchased through BOCES. Also, Manhasset children and families participate in the Parent Child Home Program. The District provides \$50,000 of funding for the Parent Child Home Program in this line item. Finally, several items related to Art, Music, and Drama, including student participation fees and professional services, will be secured through BOCES, and budgeted dollars were moved from those codes to this code in 23-24. The increase in 24-25 includes year two of provision to participate in a lease-buy option for musical instruments over a five year period. The increase in 22-23 Staff Development includes funding of two new elementary programs: The Red Trunk Project and Level-Up Village. These costs are moved to the 2010.491 code in 23-24 and continue to be funded for 24-25, with the addition of a new elementary-level program, The Japanese Tea Ceremony.

6. Decrease reflects resignation and replacement at a lower salary. The District-wide Administrator for Assessment and Data Analysis supervises the administration of all standardized assessments at the elementary and secondary level, including Advanced Placement exams, and analyzes and interprets such assessment data, so as to inform programmatic and instructional decisions.

A 2020 SUPERVISION - REGULAR SCHOOL

		Actual Expenditures	Budget	Proposed Budget	\$ Variance	% Variance
		22-23	23-24	24-25	24-25 vs. 23-24	24-25 vs. 23-24
DISTRICT		\$1,947,682	\$1,904,927	\$2,141,180	\$236,253	12.4%
MUNSEY PARK		\$557,307	\$507,290	\$539,741	\$32,451	6.4%
2020	150 01 68	382,839	328,725	340,351	11,626	3.5%
2020	161 01 68	165,637	169,732	191,132	21,400	12.6%
2020	163 01 68	0	0	0	0	0.0%
2020	169 01 68	977	0	0	0	0.0%
2020	204 01 68	0	0	0	0	0.0%
2020	400 01 68	0	50	50	0	0.0%
2020	401 01 68	0	50	50	0	0.0%
2020	408 01 68	0	100	100	0	0.0%
2020	415 01 68	0	250	250	0	0.0%
2020	416 01 68	4,882	4,883	4,308	(575)	-11.8%
2020	503 01 68	2,972	3,500	3,500	0	0.0%

1. The District strictly limits the use of clerical overtime and clerical substitutes. Any clerical overtime incurred is centrally administered by the Office of the Superintendent.
 2. In 23-24, clerical support was provided for District Coordinators, and the related FTE is allocated and budgeted in each school.

A 2020 SUPERVISION - REGULAR SCHOOL

		Actual Expenditures	Budget	Proposed Budget	\$ Variance	% Variance
		22-23	23-24	24-25	24-25 vs. 23-24	24-25 vs. 23-24
SHELTER ROCK		\$514,312	\$519,627	\$543,416	\$23,789	4.6%
2020	150 02 68	325,395	328,725	330,666	1,941	0.6%
2020	161 02 68	178,260	182,069	203,801	21,732	11.9%
2020	163 02 68	0	0	0	0	0.0%
2020	169 02 68	1,729	0	0	0	0.0%
2020	400 02 68	0	50	50	0	0.0%
2020	401 02 68	0	50	50	0	0.0%
2020	408 02 68	0	100	100	0	0.0%
2020	415 02 68	0	250	250	0	0.0%
2020	416 02 68	4,882	4,883	4,999	116	2.4%
2020	503 02 68	4,046	3,500	3,500	0	0.0%

1. See footnote 1, Munsey Park.
 2. See footnote 2, Munsey Park.

A 2020 SUPERVISION - REGULAR SCHOOL

						Actual		Proposed		\$ Variance	
						Expenditures	Budget	Budget	Budget	24-25	% Variance
						22-23	23-24	24-25	23-24	vs.	24-25
MIDDLE SCHOOL											
2020	150	03	68	Salaries - Administrators (1.0, 1.0, 1.0, 1.34)	181,932	174,658	229,735	1	55,077		31.5%
2020	161	03	68	Salaries - Clerical (1.0, 1.0, 1.36, 1.36)	53,398	54,887	88,238	3	33,351		60.8%
2020	163	03	68	Substitutes - Clerical	0	0	0	2	0		0.0%
2020	166	03	68	Aides, Monitors, Attendants (.66, .66, .66, .66)	18,945	19,678	20,776		1,098		5.6%
2020	169	03	68	Overtime - Clerical	0	0	0	2	0		0.0%
2020	401	03	68	Association Memberships	0	385	385		0		0.0%
2020	408	03	68	Repair/Service - Equipment	0	100	100		0		0.0%
2020	416	03	68	Copier Lease - Assistant Principal's Office	742	743	693		(50)		-6.7%
2020	503	03	68	Supplies - Non Instructional	426	500	500		0		0.0%
<p>1. Reflects approximately 1/3 of Secondary School administrative salaries. Additional Assistant Principal is budgeted in 24-25 at the Secondary School to enhance support for Secondary School Principal.</p> <p>2. The District strictly limits the use of clerical overtime and clerical substitutes. Any clerical overtime incurred is centrally administered by the Office of the Superintendent.</p> <p>3. Increase reflects adjustment per new MESPA agreement, and reassignment of clerical staff to provide support to the Assistant Principal. Also see footnote 2, Munsey Park.</p>											

A 2020 SUPERVISION - REGULAR SCHOOL

						Actual		Proposed		\$ Variance	
						Expenditures	Budget	Budget	Budget	24-25	% Variance
						22-23	23-24	24-25	23-24	vs.	24-25
HIGH SCHOOL											
2020	150	04	68	Salaries - Administrators (2.0, 2.0, 2.0, 2.66)	369,978	349,918	461,565	1	111,647		31.9%
2020	152	04	68	Stipend - Coordinator - Extracurricular Activities (1, 0, 0, 0)	26,568	10,000	10,000	2	0		0.0%
2020	153	04	68	Salaries - Lead Teacher - Attendance (.4, .4, .4, 0)	55,945	57,352	0	3	(57,352)		-100.0%
2020	154	04	68	Stipend - Teacher - Att./Activities	5,210	5,262	0	3	(5,262)		-100.0%
2020	161	04	68	Salaries - Clerical (2.0, 2.0, 2.74, 2.74)	76,542	107,520	147,992	5	40,472		37.6%
2020	163	04	68	Substitutes - Clerical	2,277	0	0	4	0		0.0%
2020	166	04	68	Aides, Monitors, Attendants (1.34, 1.34, 1.34, 1.34)	39,050	39,954	42,178		2,224		5.6%
2020	169	04	68	Overtime - Clerical (Graduation/Senior Awards Night)	21,600	6,770	6,770	4	0		0.0%
2020	400	04	68	Travel - District Related	108	400	400		0		0.0%
2020	401	04	68	Association Memberships	75	500	500		0		0.0%
<p>1. Reflects approximately 2/3 of Secondary School administrative salaries. Additional Assistant Principal is budgeted in 24-25 at the Secondary School to enhance support for Secondary School Principal.</p> <p>2. The responsibilities of this position include extracurricular activities and graduation. In 22-23, these duties were assigned to an administrator who retired. Provision is made in 23-24 and 24-25 for a stipend only, with no allocation of FTE to the position.</p> <p>3. With the addition of a Full-Time Assistant Principal at the Secondary School, this position is eliminated.</p> <p>4. See footnote 2 above. At the High School, provision is specifically made for overtime for clerical support for Graduation and Senior Award Night.</p> <p>5. See Middle School footnote 3 above.</p>											

A 2020 SUPERVISION - REGULAR SCHOOL

	Actual Expenditures	Budget	Proposed Budget	\$ Variance % Variance			
				22-23	23-24	24-25 vs. 23-24	24-25 vs. 23-24
2020 415 04 68 Printing	90	500	500	0	0.0%	0	0.0%
2020 416 04 68 Copier Lease - Principals and Attendance Offices	2,408	2,408	1,216	9	(1,192)	-49.5%	
2020 420 04 68 Miscellaneous Contractual	0	500	500	7	0	0.0%	
2020 503 04 68 Supplies - Non Instructional	4,596	4,775	4,775	0	0	0.0%	
2020 504 04 68 Graduation Expense	15,260	15,000	15,000	8	0	0.0%	

7. Includes provision for assembly speakers, Peer Drug Educators training program, Writer's Reception costs, etc., as applicable.

8. Expenses related to graduation for printing, miscellaneous contractual, and supplies are captured in this code.

9. Reflects new Konica-Minolta Copier Lease contract, resulting in savings District-wide.

	Actual Expenditures	Budget	Proposed Budget	\$ Variance % Variance				
				22-23	23-24	24-25 vs. 23-24	24-25 vs. 23-24	
DISTRICTWIDE				\$911	\$26,200	\$26,200	\$0	0.0%
2020 163 99 68 Substitutes - Clerical, DW	0	25,000	25,000	1	0	0.0%		
2020 169 99 68 Overtime - Clerical, DW	0	0	0	0	0	0.0%		
2020 400 99 25 Travel - District Related AMD	14	100	100	0	0	0.0%		
2020 400 99 69 Travel - District Related - DW	0	0	0	0	0	0.0%		
2020 401 99 25 Association Memberships AMD	897	1,100	1,100	0	0	0.0%		

1. Reflects a District-wide provision for substitutes for key clerical positions in the event of a long-term absence.

TOTAL CURRICULUM DEVELOPMENT & SUPERVISION

\$3,095,751 **\$3,085,913** **\$3,221,111** **\$135,198** **4.4%**

A 2110 REGULAR SCHOOL INSTRUCTION

	Actual Expenditures	Budget	Proposed Budget	\$ Variance % Variance				
				22-23	23-24	24-25 vs. 23-24	24-25 vs. 23-24	
DISTRICT				\$29,970,621	\$30,701,112	\$31,548,235	\$847,123	2.8%
MUNSEY PARK				\$8,525,163	\$8,477,753	\$8,579,960	\$102,207	1.2%
2110 110 01 20 Salaries - Teachers, Kindergarten (5.0, 5.0, 5.0, 5.0, 5.0)	540,718	520,542	490,782	1	(29,760)	-5.7%		
2110 120 01 21 Salaries - Teachers, Grades 1-6 (36.0, 33.0, 34.0, 35.0)	4,391,804	4,276,717	4,392,919	1	116,202	2.7%		
2110 120 01 22 Salaries - Teachers - Art (1.47, 1.47, 1.40, 1.40)	183,556	157,822	157,729	2	(93)	-0.1%		
2110 120 01 23 Salaries - Teachers - Music (4.13, 4.13, 4.00, 4.00)	518,147	532,695	531,684	2	(1,011)	-0.2%		
2110 120 01 36 Salaries - Teachers - Health Education (.5, .5, .5, .5)	35,711	38,218	40,329	2	2,111	5.5%		
2110 120 01 37 Salaries - Teachers - Phys. Ed. (2.8, 2.8, 2.6, 2.7)	350,049	355,963	353,389	1	(2,574)	-0.7%		
2110 120 01 43 Salaries - Teachers - ENL (3.0, 3.0, 3.0, 2.5)	293,498	304,730	284,898	1	(19,832)	-0.0%		
2110 120 01 45 Salaries - Teachers - Reading (6.5, 6.5, 6.0, 6.0)	736,129	754,924	746,708	1	(8,216)	-1.1%		

1. In 22-23, 5 Kindergarten and 36 Grades 1-6 sections were run. In 23-24, 5 Kindergarten and 33 Grades 1-6 sections were budgeted, and 5 Kindergarten and 34 Grades 1-6 sections were run. Based on the latest enrollment figures, in 24-25, 5 Kindergarten and 35 Grades 1-6 sections are budgeted. 24-25 includes 3.0 additional FTEs, 2.0 FTEs at Munsey Park and 1.0 FTE at Shelter Rock, for the purpose of reducing class sizes in Grades 5 and 6.

A 2110 REGULAR SCHOOL INSTRUCTION

						Actual Expenditures		Proposed Budget		\$ Variance		% Variance	
						22-23	23-24	24-25	23-24	24-25	23-24	24-25	23-24
2110	120	01	48	Salaries - Teachers-Mathematics (3.0, 3.0, 3.0, 3.0)	399,842	404,614	431,744	2	27,130	6.7%			
2110	120	01	52	Salaries - Teachers - Science (1.0, 1.0, 1.0, 1.0)	138,497	139,882	142,515		2,633	1.9%			
2110	122	01	26	Stipends - After School Enrichment Program	3,000	8,000	8,000	3	0	0.0%			
2110	122	01	45	Stipend - Lead Teacher - Literacy Specialist	5,210	5,262	5,328		66	1.3%			
2110	122	01	48	Stipend - Teacher Specialists - Mathematics	15,630	15,786	15,594		(192)	-1.2%			
2110	140	01	69	Substitute Teachers - Illness	42,244	6,490	6,490	5	0	0.0%			
2110	141	01	69	Substitute Teachers - Staff Development	4,745	18,500	18,500		0	0.0%			
2110	142	01	69	Permanent Substitutes	0	39,500	39,500		0	0.0%			
2110	144	01	69	Sub Teacher Assistants	0	1,000	1,000		0	0.0%			
2110	145	01	69	Sub Callers	0	0	0	4	0	0.0%			
2110	146	01	69	Sub Teachers - Test Scoring/Training	8,710	22,750	22,750	5	0	0.0%			
2110	147	01	69	Sub Teachers - CSE/TST	5,590	25,500	25,500		0	0.0%			
2110	148	01	69	Sub Teachers - All Other	19,825	29,000	29,000		0	0.0%			
2110	152	01	25	Salary - Director of Fine Arts (.20, .20, .20, .20)	35,600	36,134	36,857	6	723	2.0%			
2110	152	01	42	Salary - Distr. Coordinator - English (.20, .20, .20, .20)	34,644	36,164	36,887		723	2.0%			
2110	152	01	43	Salary - District Coordinator - ENL (.10, .20, .20, .20)	16,568	30,000	29,784		(216)	-0.7%			
2110	152	01	48	Salary - District Coordinator - Math (.20, .20, .20, .20)	32,492	32,980	33,640		660	2.0%			
2110	152	01	52	Salary - Distr. Coordinator - Science (.20, .20, .20, .20)	29,500	30,500	31,110		610	2.0%			
2110	152	01	54	Salary - Distr. Coord. - Social Studies (.20, .20, .20, .20)	31,668	32,143	32,625		482	1.5%			
2110	165	01	17	Aides - Testing Costs	2,455	3,000	2,700	7	(300)	-10.0%			
2110	166	01	17	Salaries - Aides/Mon./Atten. (.13.23, 12.66, 12.66, 12.66)	347,322	337,132	353,203	7	16,071	4.8%			
2110	167	01	69	Salaries - T.A. 504 Plans (0, 0, 0, 0)	0	0	0	8	0	0.0%			
2110	169	01	17	Bus Duty - T.A./S.A.	57,764	70,000	66,949	9	(3,051)	-4.4%			

- See footnote 2 on page 28 for a discussion of the District's ENL Program. In 21-22, an incremental .5 Reading Teacher was added at Munsey Park based on student needs to support AIS/RTI and Tier III services, reading instruction, and the District's NWEA Universal Screener Platform and the adoption of the new comprehensive literacy program for grades K-6. This position was reduced in 23-24 based on student needs. Each elementary school has a 1.0 FTE Literacy Specialist included in this line item. In addition, a .5 Health Teacher budgeted in 22-23 and 23-24 to support direct health instruction is maintained in 24-25.
- The after-school enrichment program has segments in the Humanities, Math, and STEM staffed by Secondary School teachers. Curriculum writing for these three segments is overseen by core subject coordinators.
- With the implementation of the AESOP online substitute system, the position of sub caller is no longer necessary. See footnote 5 on page 5.
- Codes are used to capture the use of substitutes by cause. Permanent substitutes are assumed to cover other teacher absences for budgeting purposes.
- Consistent with the requirements of the mandated NY State Learning Standards and APPR, increased emphasis on curriculum and teacher evaluations by the District Coordinators is required at all District schools, especially the elementary schools. Therefore, beginning in 12-13, core subject District Coordinators were relieved of their teaching duties at the Secondary School to enable their fulltime immersion in this effort. Increase in ENL FTE in 23-24 reflects reallocation of the duties of the Coordinator for World Languages.
- Reflects supervisory aides for student supervision, including recess/lunch and State testing and includes provision for part-time Kindergarten aides to work full-time for the month of September to facilitate a smooth transition for Kindergarten students. \$55,000 and \$39,525 of salaries related to supervision in the cafeteria are allocated each year to the School Lunch Fund for Munsey Park and Shelter Rock, respectively. 22-23 and 23-24 provided for incremental supervisory aide time in the Kindergarten classrooms at both schools. This is continued for 24-25.
- Represents Teacher Assistants or Supervisory Aides for children with Section 504 certified medical conditions. Staffing is based on student needs.
- Teacher Assistants and Aides are used in the morning and the afternoon to supervise the arrival and departure of students. Decrease reflects expense experience.

A 2110 REGULAR SCHOOL INSTRUCTION

		Actual	Budget	Proposed	\$ Variance % Variance			
		Expenditures	23-24	Budget	24-25	vs. 24-25		
		22-23	23-24	24-25	23-24	23-24		
		\$6,746,264	\$6,898,044	\$7,093,218	\$195,174	2.8%		
2110	110	02	20	Salaries - Teachers, Kindergarten (4.0, 4.0, 4.0, 4.0)	563,237	1	12,949	2.4%
2110	120	02	21	Salaries - Teachers, Grades 1-6 (26.0, 26.0, 28.0, 27.0)	3,075,356	1	206,783	6.7%
2110	120	02	22	Salaries - Teachers - Art (1.13, 1.13, 1.20, 1.20)	125,052	2	12,393	10.3%
2110	120	02	23	Salaries - Teachers - Music (3.87, 3.87, 4.00, 4.00)	477,804		(51,459)	-10.6%
2110	120	02	36	Salaries - Teachers - Health Education (.5, .5, .5, .5)	35,711		2,111	5.5%
2110	120	02	37	Salaries - Teachers - Phys. Ed. (2.20, 2.20, 2.40, 2.30)	247,710		20,222	8.0%
2110	120	02	43	Salaries - Teachers - ENL (3.0, 3.0, 3.0, 2.5)	311,897		(30,499)	-9.5%
2110	120	02	45	Salaries - Teachers - Reading (5.5, 5.5, 5.0, 5.0)	594,346		(21,703)	-3.6%
2110	120	02	48	Salaries - Teachers-Mathematics (3.0, 3.0, 3.0, 3.0)	401,084		23,535	5.8%
2110	120	02	52	Salaries - Teachers - Science (1.0, 1.0, 1.0, 1.0)	133,773		1,347	1.0%
2110	122	02	26	Stipends - After School Enrichment Program	4,500	3	8,000	0.0%
2110	122	02	48	Stipend - Lead Teacher - Literacy Specialist	5,210		53	1.0%
2110	122	02	48	Stipend - Teacher Specialists - Mathematics	15,630		159	1.0%
2110	140	02	69	Substitute Teachers - Illness	46,410	5	6,490	0.0%
2110	141	02	69	Substitute Tchrs.- Staff Development	10,475		18,500	0.0%
2110	142	02	69	Permanent Substitutes	0		39,500	0.0%
2110	144	02	69	Sub Teacher Assistants	0		1,000	0.0%
2110	145	02	69	Sub Callers	0	4	0	0.0%
2110	146	02	69	Sub Teachers - Test Scoring/Training	1,885		22,750	0.0%
2110	147	02	69	Sub Teachers - CSE/TST	16,770		30,500	0.0%
2110	148	02	69	Sub Teachers - All Other	21,474		29,000	0.0%
2110	152	02	25	Salary - Director of Fine Arts (.20, .20, .20, .20)	35,600	6	36,134	2.0%
2110	152	02	42	Salary - Distr. Coordinator - English (.20, .20, .20, .20)	34,644		36,164	2.0%
2110	152	02	43	Salary - Distr. Coordinator-ENL (.10, .20, .20, .20)	16,568		29,784	(216)
2110	152	02	48	Salary - Distr. Coordinator - Math (.20, .20, .20, .20)	32,492		32,980	660
2110	152	02	52	Salary - Distr. Coordinator - Science (.20, .20, .20, .20)	29,500		31,110	610
2110	152	02	54	Salary - Distr. Coord.-Social Studies (.20, .20, .20, .20)	31,668		32,143	482
2110	165	02	17	Aides - Testing Costs	1,324	7	3,000	(1,000)
2110	166	02	17	Salaries - Aides/Mon./Attend (9.71, 9.71, 9.71, 9.71)	262,353	7	250,058	19,824

- In 22-23, 4 Kindergarten and 26 Grades 1-6 sections were run. In 23-24, 4 Kindergarten and 26 Grades 1-6 were budgeted and run. Based on the latest enrollment projections, in 24-25, 4 Kindergarten and 27 Grades 1-6 sections are budgeted. 24-25 includes 3.0 additional FTEs, 2.0 FTEs at Munsey Park and 1.0 FTE at Shelter Rock, for the purpose of reducing class sizes in Grades 5 and 6.
- See footnote 2 on page 28 for a discussion of the District's ENL Program to support students for whom English is a new language. In 21-22, an incremental .5 Reading Teacher was added at Shelter Rock to support AIS/RTI and Tier III services, reading instruction, and the District's NWEA Universal Screener Platform and the adoption of the new comprehensive literacy program for Grades K-6. This position was reduced in 23-24 based on student needs. Each elementary school has a 1.0 FTE Literacy Specialist. In addition, a .5 Health Teacher budgeted in 22-23 and 23-24 to support direct health instruction is maintained in 24-25.
- The after-school enrichment program has segments in the Humanities, Math, and STEM, staffed by Secondary School teachers. Curriculum writing for these three segments is overseen by core subject coordinators.
- See Munsey Park footnote 4.
- Codes are used to capture the use of substitutes by cause. Permanent substitutes are assumed to cover other teacher absences for budgeting purposes.
- See Munsey Park footnote 6.
- See Munsey Park footnote 7.

A 2110 REGULAR SCHOOL INSTRUCTION

	Actual Expenditures		Budget 23-24	Proposed Budget 24-25	\$ Variance		% Variance	
	22-23	23-24			24-25	23-24	24-25	23-24
2110 169 02 17	43,085	60,000	60,000	54,621	8	(5,379)	-9.0%	
2110 201 02 23	1,896	1,998	1,998	2,000		2	0.1%	
2110 201 02 69	0	2,890	2,890	2,890	0	0	0.0%	
2110 408 02 22	100	150	150	150	0	0	0.0%	
2110 408 02 23	2,266	1,600	1,600	1,950		350	21.9%	
2110 408 02 37	0	1,600	1,600	1,600	11	0	0.0%	
2110 408 02 52	0	400	400	400		0	0.0%	
2110 415 02 69	823	1,500	1,500	1,500		0	0.0%	
2110 416 02 69	12,447	12,447	12,447	9,852		(2,595)	-20.8%	
2110 420 02 52	0	200	200	200		0	0.0%	
2110 437 02 23	150	200	200	200		0	0.0%	
2110 437 02 45	0	0	0	0		0	0.0%	
2110 437 02 48	270	400	400	675		275	68.8%	
2110 437 02 52	950	950	950	950		0	0.0%	
2110 437 02 54	0	0	0	0		0	0.0%	
2110 480 02 23	1,993	2,000	2,000	2,000	10	0	0.0%	
2110 480 02 42	34,044	23,500	23,500	23,500		0	0.0%	
2110 480 02 43	0	0	0	1,025		1,025	0.0%	
2110 480 02 48	0	2,500	2,500	2,500		0	0.0%	
2110 480 02 52	12,640	800	800	800		0	0.0%	
2110 480 02 54	13,992	6,055	6,055	7,526		1,471	24.3%	
2110 491 02 69	1,359	5,080	5,080	4,980	9	(100)	-2.0%	
2110 501 02 21	20,173	20,500	20,500	20,500	10	0	0.0%	
2110 501 02 22	6,546	8,500	8,500	8,600		100	1.2%	
2110 501 02 23	2,827	3,275	3,275	3,625		350	10.7%	
2110 501 02 36	5,899	3,000	3,000	3,400		400	13.3%	
2110 501 02 37	2,719	2,580	2,580	2,580		0	0.0%	
2110 501 02 42	29,869	49,050	49,050	50,850		1,800	3.7%	
2110 501 02 43	924	1,500	1,500	1,500		0	0.0%	
2110 501 02 48	6,534	9,500	9,500	8,000		(1,500)	-15.8%	
2110 501 02 52	20,707	10,458	10,458	11,236		778	7.4%	
2110 501 02 54	3,147	1,000	1,000	1,500		500	50.0%	
2110 502 02 69	10,180	11,000	11,000	11,000		0	0.0%	
2110 513 02 23	1,038	1,200	1,200	1,200		0	0.0%	

8. Teacher Assistants and Aides are used in the morning to supervise the arrival of students. Decrease reflects expense experience.

9. See Munsey Park footnote 11.

10. See Munsey Park footnote 10.

11. See Munsey Park footnote 12.

A 2110 REGULAR SCHOOL INSTRUCTION

		Actual Expenditures		Budget	Proposed Budget		Variance	
		22-23	23-24		23-24	24-25	23-24	24-25
	MIDDLE SCHOOL	\$4,344,364	\$4,298,162	\$4,338,669	\$40,507	0.9%		
2110	130 03 22 Salaries - Teachers - Art (1.6, 1.6, 1.6, 1.6)	195,582	183,428	192,611	9,183	5.0%		
2110	130 03 23 Salaries - Teachers - Music (3.6, 3.6, 3.6, 3.6)	476,262	428,063	469,043	40,980	9.6%		
2110	130 03 24 Salaries - Teachers - Drama (.60, .60, .60, .40)	107,944	87,749	71,077	(16,672)	-19.0%		
2110	130 03 34 Salaries - Teachers - Home/Careers/Business (1.0, 1.0, 1.0, .70)	66,735	79,661	57,886	(21,775)	-27.3%		
2110	130 03 35 Salaries - Teachers - Technology-STEM (1.0, 1.2, 1.2, 1.0)	80,464	98,491	88,701	(9,790)	-9.9%		
2110	130 03 36 Salaries - Teachers - Health Educ. (1.0, 1.0, 1.0, 1.0)	126,821	131,292	140,558	9,266	7.1%		
2110	130 03 37 Salaries - Teachers - Phys. Educ. (2.1, 2.1, 2.1, 2.1)	198,907	205,300	226,985	21,685	10.6%		
2110	130 03 42 Salaries - Teachers - English (5.0, 4.6, 4.6, 4.8)	673,687	591,425	606,469	15,044	2.5%		
2110	130 03 43 Salaries - Teachers - ENL (.70, .70, .80, .70)	49,676	53,076	55,648	2,572	4.8%		
2110	130 03 44 Salaries - Teachers - World Lang. (4.4, 4.2, 4.2, 4.4)	453,273	469,398	490,670	21,272	4.5%		
2110	130 03 45 Salaries - Teachers - Reading (1.2, 1.2, 1.2, 1.2)	67,490	71,040	97,846	26,806	37.7%		
2110	130 03 48 Salaries - Teachers - Mathematics (4.9, 4.7, 4.9, 4.6)	623,661	605,350	538,947	(66,403)	-11.0%		
2110	130 03 52 Salaries - Teachers - Science (5.9, 5.9, 5.9, 5.6)	535,459	581,502	546,050	(35,452)	-6.1%		
2110	130 03 54 Salaries - Teachers - Soc. Stud. (4.2, 4.0, 4.0, 4.2)	365,823	358,164	403,656	45,492	12.7%		
2110	132 03 24 Stipend - Teacher Specialist Drama	8,733	8,820	8,908	88	1.0%		
2110	140 03 69 Substitute Teachers - Illness	4,318	0	0	0	0.0%		
2110	141 03 69 Substitute Teachers - Staff Development	0	500	500	0	0.0%		
2110	142 03 69 Permanent Substitutes	0	18,500	18,500	0	0.0%		
2110	145 03 69 Sub Callers	0	2,935	2,935	0	0.0%		
2110	146 03 69 Sub Tchr - Test Scoring/Training	150	250	250	0	0.0%		
2110	148 03 69 Sub Teachers - All Other	3,560	0	0	0	0.0%		
2110	152 03 25 Salary - Director of Fine Arts (.20, .20, .20, .20)	35,600	36,134	36,857	723	2.0%		
2110	152 03 42 Salary - Distr. Coordinator - English (.20, .20, .20, .20)	34,644	36,164	36,887	723	2.0%		
2110	152 03 44 Salary - Distr. Coord. - World Lang./ENL (.30, .20, .20, .20)	49,703	30,000	29,784	(216)	-0.7%		
2110	152 03 48 Salary - District Coordinator - Math (.20, .20, .20, .20)	32,492	32,980	33,640	660	2.0%		
2110	152 03 52 Salary - District Coordinator-Science (.20, .20, .20, .20)	29,500	30,500	31,110	610	2.0%		
2110	152 03 54 Salary - District Coord. - Soc. Stud. (.20, .20, .20, .20)	31,668	32,143	32,625	482	1.5%		

- Middle School enrollment was 522 in 22-23, 513 in 23-24, and is projected to be 533 in 24-25. Actual FTE in 22-23 was 39.6. Budgeted FTE in 23-24 was 38.8 and actual is 39.10. Budgeted FTE for 24-25 is 37.9. Adjustments are made across subject areas based on student needs. Increases and decreases in budgeted amounts for subject areas reflect reallocation of existing staff in the Secondary School and District-wide, and retirements, as applicable.
- The District continues to experience enrollment of students who are English Language Learners (ELLs). In 22-23, there were 51 elementary ELLs and 15 Secondary School ELLs. In addition, in 22-23, there were 39 former ELLs who continued to receive services in accordance with the regulations. In 23-24 there are 75 elementary ELLs and 32 Secondary School ELLs. In addition, in 23-24, there are 23 former ELLs who continue to receive services in accordance with the regulations. CR 154 regulations adopted by the State Education Department expanded the District's requirements related to the identification and placement of ELL students, the availability of age appropriate bilingual education programs, support, transitional and translation services, units of study and credit for English as a New Language (ENLs), personnel qualifications and professional development, parental rights, including notification requirements and, in particular, special education notification requirements and District planning and reporting. Transitional services include the requirement to continue support to former ELLs who have achieved mastery for an additional two years. In 23-24 there are 3.0 FTE ENL teachers at each elementary school, and a total of 2.0 FTEs at the Secondary School. In 24-25, there is a reduction of .5 FTE at each elementary school, based on student enrollment.
- Codes are used to capture the use of substitutes by cause. Permanent substitutes are assumed to cover other teacher absences for budgeting purposes. Actual substitute expense for the Secondary School is captured in the applicable account codes at the High School.
- See Munsey Park footnote 6 on District Coordinators.

A 2110 REGULAR SCHOOL INSTRUCTION

											Actual Expenditures		Proposed Budget	\$ Variance		% Variance
											22-23	23-24		24-25	23-24	
2110	161	03	25	Salaries - Clerical - Art, Music & Drama (.33, .33, .33, .33)		15,007	14,989	15,774						785	5.2%	
2110	161	03	31	Salaries - Clerical		0	0	0						0	0.0%	
2110	166	03	31	Salaries - Aides/Mon./Attend (.66, .66, .33, .33)		24,028	24,374	14,978	11					(9,396)	-38.5%	
2110	169	03	31	Overtime - Clerical - T.A./S.A.		55	530	530	5					0	0.0%	
2110	201	03	23	Equipment - Instructional - Music		0	2,490	1,400						(1,090)	-43.8%	
2110	201	03	34	Equipment - Home and Careers		0	500	0						(500)	-100.0%	
2110	201	03	35	Equipment - Technology - STEM		0	500	500	10					0	0.0%	
2110	201	03	37	Equipment - Physical Education		0	0	0						0	0.0%	
2110	201	03	69	Equipment - Instructional - General		0	500	500						0	0.0%	
2110	408	03	22	Repair/Svc. - Equipment - Art		200	150	150						0	0.0%	
2110	408	03	23	Repair/Svc. - Equipment - Music		620	1,400	1,700						300	21.4%	
2110	408	03	24	Repair/Service - Equipment - Drama		0	0	0						0	0.0%	
2110	408	03	34	Repair/Svc. - Equip., Home /Careers		59	300	0						(300)	-100.0%	
2110	408	03	35	Repair/Svc - Equipment - Technology - STEM		0	500	500	10					0	0.0%	
2110	408	03	37	Repair/Svc - Equipment - Phys. Ed.		493	3,550	550						(3,000)	-84.5%	
2110	408	03	52	Repair/Svc. - Equipment - Science		275	1,000	1,000						0	0.0%	
2110	416	03	69	Copier Lease- Teacher Machine		3,901	3,902	2,338						(1,564)	-40.1%	
2110	417	03	24	Rental - Equipment, Drama		556	0	0	6					0	0.0%	
2110	420	03	24	Misc. Contractual - Drama		709	1,300	1,400	6					100	7.7%	
2110	420	03	37	Misc. Contractual - Physical Education		344	0	3,750	7					3,750	100.0%	
2110	420	03	52	Misc. Contractual - Science		0	250	250						0	0.0%	
2110	420	03	69	Misc. Contractual - General		0	0	0						0	0.0%	
2110	437	03	23	Student Participation Fees - Music		0	300	300	6					0	0.0%	
2110	437	03	24	Student Participation Fees - Drama		0	0	0	6					0	0.0%	
2110	437	03	44	Student Participation Fees - World Languages		475	390	455						65	16.7%	
2110	437	03	48	Student Participation Fees - Math		748	1,100	1,100						0	0.0%	
2110	437	03	52	Student Participation Fees - Science		1,744	1,625	1,625						0	0.0%	
2110	437	03	69	Student Participation Fees		0	0	0						0	0.0%	
2110	480	03	42	Textbooks - English		6,281	4,950	4,950	8					0	0.0%	
2110	480	03	43	Textbooks - ENL		12	888	888						0	0.0%	
2110	480	03	44	Textbooks -World Languages		0	0	5,463						5,463	100.0%	
2110	480	03	48	Textbooks - Mathematics		0	2,000	2,000						0	0.0%	
2110	480	03	52	Textbooks - Science		0	0	0						0	0.0%	
2110	480	03	54	Textbooks - Social Studies		2,549	4,673	4,885						212	4.5%	
2110	491	03	69	BOCES Services - Middle School		13	500	500	9					0	0.0%	

- 5. Overtime is provided for summer hours for certain core subject teacher assistants and support personnel.
- 6. See High School footnote 10.
- 7. Reflects physical education expense connected to association with Section VIII NYSPHSAA.
- 8. Incremental textbook purchases are made on an as-needed basis as funds are available.
- 9. Includes general education evaluation and translation services.

		Actual Expenditures		Proposed Budget		\$ Variance		% Variance		
		22-23	23-24	24-25	23-24	24-25	23-24	24-25	23-24	24-25
A 2110	REGULAR SCHOOL INSTRUCTION									
2110	501 03 21 Supplies - Instructional	(3)	3,500	3,500	0	0.0%				
2110	501 03 22 Supplies - Art	6,581	6,700	6,800	100	1.5%				
2110	501 03 23 Supplies - Music	1,973	2,250	3,240	990	44.0%				
2110	501 03 24 Supplies - Drama	364	1,000	1,400	400	40.0%				
2110	501 03 32 Supplies - Business Ed	0	0	1,000	1,000	100.0%				
2110	501 03 34 Supplies - Home and Careers	2,717	2,500	0	(2,500)	-100.0%				
2110	501 03 35 Supplies - Technology - STEM	3,578	4,100	4,100	10	0.0%				
2110	501 03 36 Supplies - Health	847	750	750	0	0.0%				
2110	501 03 37 Supplies - Instruc. Phys. Ed.	3,979	4,000	4,000	0	0.0%				
2110	501 03 42 Supplies - English	1,465	2,500	2,500	0	0.0%				
2110	501 03 43 Supplies - ENL	136	750	500	(250)	-33.3%				
2110	501 03 44 Supplies - World Languages	147	1,501	1,601	100	6.7%				
2110	501 03 45 Supplies - Reading	542	1,735	1,735	0	0.0%				
2110	501 03 48 Supplies - Mathematics	0	1,500	1,679	179	11.9%				
2110	501 03 52 Supplies - Science	1,704	3,500	3,500	0	0.0%				
2110	501 03 54 Supplies - Social Studies	1,251	1,800	2,135	335	18.6%				
2110	502 03 69 Supplies - Copier Instructional	8,097	13,800	13,800	0	0.0%				
2110	513 03 23 Reference Materials - Sheet Music	764	750	800	50	6.7%				
2110	513 03 24 Reference Materials - Drama	0	0	0	0	0.0%				

10. Project Lead the Way is part of the Science, Technology, Engineering & Mathematics (STEM) curriculum in our 7th and 8th grade classes, which provides engineering and biomedical science units of study. 24-25 budget amount maintains expense experience.
 11. Decrease reflects reallocation of positions within the Secondary School.

		Actual Expenditures		Proposed Budget		\$ Variance		% Variance		
		22-23	23-24	24-25	23-24	24-25	23-24	24-25	23-24	24-25
A 2110	REGULAR SCHOOL INSTRUCTION									
	HIGH SCHOOL									
2110	121 04 58 Drivers Education	5,232	5,725	0	(5,725)	-100.0%				
2110	130 04 22 Salaries - Teachers - Art (3.8, 3.4, 3.4, 3.4)	370,159	320,673	359,856	39,183	12.2%				
2110	130 04 23 Salaries - Teachers - Music (3.4, 3.4, 3.4, 3.4)	379,042	376,195	412,251	36,056	9.6%				
2110	130 04 24 Salaries - Teachers - Drama (40, 40, 40, 40)	71,963	58,500	59,083	583	1.0%				
2110	130 04 32 Salaries - Teachers - Business Ed. (4, 5, 5, 1.0)	59,079	74,588	73,529	(1,059)	-1.4%				
2110	130 04 35 Salaries - Teachers - Technology-STEM (2.00, 2.00, 2.00, 2.20)	187,407	193,013	230,818	37,805	19.6%				
2110	130 04 36 Salaries - Teachers - Health Ed. (1.00, 1.00, 1.00, 1.00)	118,919	123,113	134,441	11,328	9.2%				
		\$10,271,002	\$10,413,590	\$10,864,758	\$451,168	4.3%				

1. The District no longer offers a Driver's Ed. Program.

A 2110 REGULAR SCHOOL INSTRUCTION

						Actual Expenditures		Proposed Budget		Variance		% Variance	
						22-23	23-24	24-25	23-24	24-25	23-24	24-25	23-24
2110	04	37	Salaries - Teachers - Physical Ed. (3.50, 3.50, 3.50, 3.50)	342,207	358,497	380,865	2	22,368	6.2%				
2110	04	42	Salaries - Teachers - English (10.00, 10.10, 10.00, 10.60)	1,285,190	1,221,472	1,270,655	1	49,183	4.0%				
2110	04	43	Salaries - Teachers - ENL (1.30, 1.30, 1.20, 1.30)	89,976	95,498	102,006	6,508	6,508	6.8%				
2110	04	44	Salaries - Teachers - World Lang. (.920, 8.80, 8.80, 9.00)	1,169,855	1,031,599	1,122,648	91,049	91,049	8.8%				
2110	04	45	Salaries - Teachers - Reading (.80, .80, .80, .80)	25,548	26,897	64,690	37,793	37,793	140.5%				
2110	04	48	Salaries - Teachers - Mathematics (11.10, 11.80, 11.40, 12.10)	1,466,933	1,557,272	1,553,760	(3,512)	(3,512)	-0.2%				
2110	04	52	Salaries - Teachers - Science (15.10, 16.10, 16.10, 16.40)	1,800,480	1,951,399	2,091,557	140,158	140,158	7.2%				
2110	04	54	Salaries - Teachers - Soc. Studies (11.00, 11.80, 11.40, 12.80)	1,411,574	1,508,229	1,655,860	147,631	147,631	9.8%				
2110	04	22	Stipend - Teacher Specialist - Advanced Placement Art	16,467	16,632	16,633	1	1	0.0%				
2110	04	23	Stipend - Teacher Specialist - Music	23,286	29,434	29,802	368	368	1.3%				
2110	04	24	Stipend - Teacher Specialist - Drama	24,966	25,216	25,469	253	253	1.0%				
2110	04	42	Stipend - Teacher Specialist - Broadcast Journalism	12,000	12,000	12,272	272	272	0.0%				
2110	04	52	Stipend - Teacher Specialist - Science Research	36,211	33,234	33,245	11	11	0.0%				
2110	04	42	Salaries - Teacher Assistant - ELA (1.0, 1.0, 1.0, .66)	39,963	41,249	32,451	2	(8,798)	-21.3%				
2110	04	43	Salaries - Teacher Assistant - ENL (0, 0, 0, 0)	0	0	0	0	0	0.0%				
2110	04	44	Salaries - Teacher Assistant - World Lang. Lab (1.0, 1.0, 1.0, 1.0)	60,034	59,824	61,644	1,820	1,820	3.0%				
2110	04	48	Salaries - Teacher Assistant - Math Lab (1.6, 1.6, 1.0, .67)	71,046	79,663	24,969	(54,694)	(54,694)	-68.7%				
2110	04	52	Salaries - Teacher Assistant - Science (2.0, 2.0, 2.0, 2.0)	94,997	95,582	99,751	4,169	4,169	4.4%				
2110	04	54	Salaries - Teacher Assistant - Soc. Stud. Lab (1.0, 1.0, 1.0, .67)	59,732	59,824	50,311	(9,513)	(9,513)	-15.9%				
2110	04	69	Substitute Teachers - Illness	92,775	47,500	47,500	4	0	0.0%				
2110	04	69	Substitute Teachers- Staff Development	1,350	13,000	13,000	0	0	0.0%				
2110	04	69	Permanent Substitutes	0	27,900	27,900	0	0	0.0%				
2110	04	69	Sub Teacher Assistants	0	0	0	0	0	0.0%				
2110	04	69	Sub Callers	6,465	4,550	4,550	0	0	0.0%				
2110	04	69	Salaries - Sub Tchr- Test Scoring/Training	7,575	750	750	0	0	0.0%				
2110	04	69	Sub Teacher - CSE/TST Mtgs.	4,050	17,500	17,500	0	0	0.0%				
2110	04	69	Sub Teacher - All Other	82,850	55,000	55,000	0	0	0.0%				
2110	04	25	Salary - Director of Fine Arts (.40, .40, .40, .40)	71,200	72,268	73,714	5	1,446	2.0%				
2110	04	42	Salary - District Coordinator-English (.40, .40, .40, .40)	73,533	72,327	73,774	5	1,447	2.0%				
2110	04	44	Salary - Distr. Coord. - World Lang./ENL (.40, .40, .40, .40)	70,998	60,000	59,568	(432)	(432)	-0.7%				

2. High School enrollment was 964 in 22-23, 1013 in 23-24, and is projected to be 1025 in 24-25. In 22-23, budgeted FTE was 75.3 and actual FTE was 75.0. Budgeted FTE in 23-24 was 76.9 and actual is 75.7. Budgeted FTE for 24-25 is 79.2 based on enrollment. Adjustments are reflected in subject areas based on student needs. New course offerings in 24-25 include AP Macroeconomics, Virtual Enterprise and Chinese (Mandarin) 1:1 Pathway. New course offerings in 23-24 included: Broadcast Journalism 4 and the re-introduction of Mathematics of Sports and Games, Business Marketing, Principles of Engineering, Film Appreciation and Basic Filmmaking, and Social Science Research. New course offerings in 22-23 included: Broadcast Journalism 3, Music Production/Song Writing, Intermediate Algebra, and the re-introduction of Pop Culture in American Society, Math Research, and Advanced Math Research. Additional support is provided to support the District's very robust and successful Science Research program with the addition of a Teacher Assistant in the Science Research program. Increases and decreases in budgeted amounts for subject areas reflect reallocation of existing staff in the Secondary School and Districtwide, and retirements, including the reduction of 1.0 departmental TAs. Remaining departmental TAs will provide appropriate coverage. Inclusive are additions of .8 FTE in English and .4 FTE in Math to reduce class size, and 1.6 FTE in Social Studies to lower class size and support additional AP enrollment.

3. Reflects stipends for advanced art, music, drama, broadcast journalism, and science research instructional programs conducted outside of regular school hours.

4. Codes are used to capture the use of substitutes by cause. Permanent substitutes are assumed to cover other teacher absences for budgeting purposes.

A 2110 REGULAR SCHOOL INSTRUCTION

											Actual Expenditures		Proposed Budget	\$ Variance		% Variance		
											22-23	23-24		24-25	23-24	24-25	23-24	24-25
2110	152	04	48	Salary - District Coordinator - Math (.40, .40, .40, .40)	64,984	65,959	67,279	5	1,320		1,320	2.0%						
2110	152	04	52	Salary - District Coordinator-Science (.40, .40, .40, .40)	59,000	61,000	62,220	↓	1,220		1,220	2.0%						
2110	152	04	54	Salary - Distr. Coord. Social Studies (.40, .40, .40, .40)	63,336	64,286	65,250	↓	964		964	1.5%						
2110	161	04	25	Salaries - Clerical - Art, Music & Drama (.67, .67, .67, .67)	31,772	30,433	32,026		1,593		1,593	5.2%						
2110	166	04	31	Salaries - Aides/Mon./Attend. (1.34, 1.34, .67, .67)	53,650	49,487	30,408	17	(19,079)		(19,079)	-38.6%						
2110	169	04	31	Overtime - Clerical - T.A./S.A.	1,669	530	1,530	7	1,000		1,000	188.7%						
2110	201	04	22	Equipment - Instructional - Art	0	2,500	0		(2,500)		(2,500)	-100.0%						
2110	201	04	23	Equipment - Instructional - Music	11,654	2,490	2,500	10	10		10	0.4%						
2110	201	04	24	Equipment - Instructional - Drama	0	650	650		0		0	0.0%						
2110	201	04	35	Equipment - Instructional - Technology - STEM	1,589	3,135	3,135	8	0		0	0.0%						
2110	201	04	37	Equipment - Physical Education	550	8,250	8,250		0		0	0.0%						
2110	201	04	42	Equipment - Instructional - English	0	2,500	2,500	9	0		0	0.0%						
2110	201	04	44	Equipment - Instructional - World Languages	0	0	0		0		0	0.0%						
2110	201	04	48	Equipment - Instructional - Math	0	200	200		0		0	0.0%						
2110	201	04	52	Equipment - Instructional - Science	3,553	10,287	1,000	6	(9,287)		(9,287)	-90.3%						
2110	201	04	69	Equipment - General Instructional	0	3,392	3,392		0		0	0.0%						
2110	408	04	22	Repair/Service - Equip. - Art	20	150	250		100		100	66.7%						
2110	408	04	23	Repair/Service - Equip. - Music	4,437	2,300	2,600		300		300	13.0%						
2110	408	04	37	Repair/Svc - Equip. - Phys. Ed.	1,002	3,250	3,250		0		0	0.0%						
2110	408	04	42	Repair/Svc - Equip. - English	0	7,500	7,500	9	0		0	0.0%						
2110	408	04	44	Repair/Svc - Equip. - World Languages	0	0	0		0		0	0.0%						
2110	408	04	52	Repair/Svc - Equip. - Science	0	1,935	1,935		0		0	0.0%						
2110	408	04	69	Repair/Service - Equip. - Gen'l. Clism.	0	125	125		0		0	0.0%						
2110	415	04	69	Printing	775	1,500	1,500		0		0	0.0%						
2110	416	04	22	Copier Lease - Art Room	1,809	1,810	1,364		(446)		(446)	0.0%						
2110	416	04	69	Copier Lease - Teacher Machine	7,803	7,803	2,879	16	(4,924)		(4,924)	-63.1%						
2110	417	04	23	Rental - Equipment, Music	4,700	6,000	5,500	10	(500)		(500)	-8.3%						
2110	417	04	24	Rental - Equipment, Drama	425	2,000	2,000	10	0		0	0.0%						
2110	417	04	69	Rental - Equipment - General Classroom	6,975	9,500	9,500	11	0		0	0.0%						
2110	420	04	22	Miscellaneous Contractual - Art	9,720	10,500	10,800	10,12	300		300	2.9%						
2110	420	04	23	Misc. Contractual - Music	4,000	750	1,200	↓	450		450	60.0%						
2110	420	04	24	Misc. Contractual - Drama	5,451	4,900	5,600	↓	700		700	14.3%						

5. See Munsey Park footnote 6 on District Coordinators.

6. In 23-24, provision was made to purchase new dissecting microscopes for Science Research Lab. Reduction in 24-25 reflects completed purchase.

7. See Middle School footnote 5.

8. In addition to staff, provision is made for equipment, student participation fees and supplies for engineering course offerings in Introduction to Engineering, Principles of Engineering, Aerospace Engineering, and Computer Integrated Manufacturing and as part of the Project Lead the Way - STEM curriculum. In 22-23 and 23-24 provision is made in supplies to upgrade the microcontrollers used in the engineering courses. In 22-23, fund balance of \$33,587 was used to purchase supplies related to the implementation of an after-school Robotics Program.

9. Provision is made to support equipment purchases and repairs for the new Broadcast Journalism suite. In 23-24, the Tower Foundation provided \$102,360 to support equipment and repair purchases for the Broadcast Journalism Program.

10. Certain fees for Art, Music and Drama professional services and participation fees are budgeted to be obtained through BOCES and are recorded in 2010 491 09 68. Beginning in 23-24, certain music equipment is leased through BOCES, continuing in 24-25. 22-23 includes expenditures in music equipment, miscellaneous contractual and supplies for the renovation and creation of the Contemporary Music Lab at the Secondary School.

A 2110 REGULAR SCHOOL INSTRUCTION

		Actual Expenditures	Budget	Proposed Budget	\$ Variance % Variance	
		22-23	23-24	24-25	24-25 vs. 23-24	24-25 vs. 23-24
2110	501 04 46	526	500	500	0	0.0%
	Supplies - Writing Center					
2110	501 04 48	4,781	7,525	7,525	0	0.0%
	Supplies - Mathematics					
2110	501 04 52	28,137	26,426	30,000	3,574	13.5%
	Supplies - Science					
2110	501 04 54	2,795	3,400	3,400	0	0.0%
	Supplies - Social Studies					
2110	502 04 69	30,098	27,500	27,500	0	0.0%
	Supplies - Copier Instructional					
2110	513 04 22	0	0	0	0	0.0%
	Reference Materials - Art					
2110	513 04 23	2,073	2,000	2,000	0	0.0%
	Reference Materials - Sheet Music					
2110	513 04 24	0	500	500	0	0.0%
	Reference Materials - Drama					

A 2110 REGULAR SCHOOL INSTRUCTION

		Actual Expenditures	Budget	Proposed Budget	\$ Variance % Variance	
		22-23	23-24	24-25	24-25 vs. 23-24	24-25 vs. 23-24
OTHER		\$35,334	\$46,000	\$46,000	\$0	0.0%
2110	481 07 69	0	1,000	1,000	0	0.0%
	Textbooks - Elementary - NPS					
2110	482 07 69	35,334	45,000	45,000	0	0.0%
	Textbooks - Secondary - NPS					
2110	491 36 69	0	0	0	0	0.0%
	BOCES Tutor Svcs. - Hospital Setting					

1. 24-25 budget is consistent with average expense experience.

A 2110 REGULAR SCHOOL INSTRUCTION

		Actual Expenditures	Budget	Proposed Budget	\$ Variance % Variance	
		22-23	23-24	24-25	24-25 vs. 23-24	24-25 vs. 23-24
DISTRICTWIDE		\$46,494	\$567,563	\$625,630	\$58,067	10.2%
2110	120 99 45	0	0	0	0	0.0%
	Salaries - Tchrs. - Elem. Reading Evals.					
2110	120 99 69	0	217,610	219,114	1,504	0.7%
	Salaries - Tchrs. - DW/Leave/Sick/Growth					
2110	130 99 69	0	151,222	154,782	3,560	2.4%
	Salaries - Tchrs. - DW/Leave/Sick/Growth					

1. The 23-24 and 24-25 budgets provide amounts for 3 sick leave and/or growth positions at the Elementary Schools, respectively, and 2 sick leave and/or growth positions at the Secondary School. Sick leave positions are temporary, on an as-needed basis, and are not included in headcount. The tenured teacher on leave retains the position and is included in full-time equivalent counts where applicable. The expense is recorded in the budget line item where the replacement/growth actually occurs. In addition, should enrollment be such that some elementary sections exceed guidelines, provision is made to provide additional staff to support the classrooms exceeding guidelines, if appropriate.

A 2110 REGULAR SCHOOL INSTRUCTION

	Actual Expenditures 22-23	Budget 23-24	Proposed Budget 24-25	\$ Variance		% Variance	
				24-25 vs. 23-24	24-25 vs. 23-24	24-25 vs. 23-24	24-25 vs. 23-24
2110 151 99 37 Salary - Director Physical Education (.25, .25, .25, .25)	41,250	41,869	49,725	7,856	18.8%		
2110 157 99 43 In-House Translation - Language	316	1,000	1,000	0	0.0%		
2110 196 99 99 Graduate Credit X-Over (K-12)	0	150,000	150,000	2	0.0%		
2110 201 99 26 Equipment - Instructional - Elementary Enrichment	0	0	0	0	0.0%		
2110 201 99 38 Equipment - Instructional - Health, PE	0	0	0	0	0.0%		
2110 416 99 25 Copier Lease - Art, Music, Drama	733	734	694	(40)	-5.4%		
2110 416 99 39 Copier Lease - Athletics	0	0	0	0	0.0%		
2110 416 99 42 Copier Lease - English Language Arts	742	743	694	(49)	-6.6%		
2110 416 99 44 Copier Lease - World Language	742	743	694	(49)	-6.6%		
2110 416 99 48 Copier Lease - Math	733	734	694	(40)	-5.4%		
2110 416 99 52 Copier Lease - Science	673	674	694	20	3.0%		
2110 416 99 54 Copier Lease - Social Studies	733	734	694	(40)	-5.4%		
2110 420 99 38 Misc. Contractual - Health, PE, Athletics	0	0	0	0	0.0%		
2110 420 99 43 Translation Services	300	1,000	1,000	3	0.0%		
2110 437 99 38 Student Particip. Fees - Health, PE	0	0	0	0	0.0%		
2110 473 99 69 Payments to Charter Schools	2,270	500	45,345	44,845	8969.0%		
2110 501 99 26 Instructional Supplies -Elementary Enrichment	0	0	500	500	0.0%		

2. Under the District's MEA collective bargaining agreement, salary enhancement will be granted for successfully completing graduate credits. The budget is reflective of the District's expense experience and is recorded on the salary lines for teachers who advance.
3. Provision is made for translation services District-wide for ENL families requiring such assistance, in accordance with CR154.
4. Expense line reflects one student attending an out-of-district Charter School. In 23-24, two students attended a Charter School outside of the District, and the unanticipated enrollment of both students are incremental expenses added to this code, and budgeted in 24-25.

TOTAL 2110 REGULAR SCHOOL INSTRUCTION

\$29,970,621 \$30,701,112 \$31,548,235 \$847,123 2.8%

A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES AND PUPIL PERSONNEL SERVICES

SUMMARY NOTES TO THE OFFICE OF SPECIAL EDUCATION (2250) AND PUPIL PERSONNEL SERVICES (2810, 2815, 2820, AND 2825) BUDGET:

Manhasset Public Schools is committed to providing opportunities for all students to achieve success, academically and personally. Our focus in Special Education is to provide a comprehensive and yet, individualized program for students with various disabilities from the ages three through their twenty-second year with services and/or supports in a warm, supportive, and motivating setting, and where policies and procedures foster students' right to a "free and appropriate public education in the least restrictive environment." Services and supports can include speech and language services, hearing and/or vision services, home instruction, Section 504 accommodations and special education programs and services/supports.

Pupil Personnel Services (PPS) is an integral part of the educational system. PPS provides district-wide, school counseling services, clinical, psychological, and social work services and health services. The PPS faculty and staff are in an ideal position to protect the health and safety of all students. The mission of all PPS faculty and staff is to utilize strategies, techniques, programs and services in order to maximize student progress in the least restrictive environment toward achievement of academic goals along with the essential personal, social and emotional complements that form the foundation of a productive future.

The school counselors assist all students in the acquisition of the academic, career, and personal/social skills required to become successful students and, ultimately, fully functioning, responsible citizens. To do so, a comprehensive, developmentally appropriate school counseling program has been developed to address the individual and collective needs of all students. In addition, our school counselors provide short term counseling regarding peer and family concerns.

Our clinical faculty, school social workers and school psychologists, provides counseling and support services for students and families experiencing learning difficulties, emotional challenges, family crisis, health concerns, and other related academic, social, and emotional problems. Most importantly, school counselors and clinicians along with teachers and parents become vested in students' academic and personal success.

The National Association of School Nurses (NASN) defines school nursing as a specialized practice of professional nursing that advances the well-being, academic success, and life-long achievement of students. School nurses facilitate positive student responses to normal development; promote health and safety; intervene with actual and potential health problems; provide case management services; and actively collaborate with others to build student and family capacity for adaptation, self-management, self-advocacy, and learning.

In summary, the Office of Special Education and Pupil Personnel Services at Manhasset Public Schools focuses on supporting all students in the least restrictive environment and helping all students achieve to the best of their ability, academically and personally.

SPECIAL EDUCATION:

ENROLLMENT: In 22-23, the District budgeted 425 classified school age students and 35 age 3-4 pre-school students and provided services to 402 school age students and 27 pre-school students. In 23-24, the District budgeted 425 classified school age students and 35 age 3-4 pre-school students and is providing services to 437 school age students and 27 pre-school students. In 24-25, the District is budgeting for 447 school age students and 35 pre-school students. It should be noted that the District is currently reimbursed for direct services to pre-school children. However, NYS has suggested that school districts be mandated to cover a portion of these costs.

The District has 3 elementary full-day special classes based on student needs in 22-23 and 23-24. There is 1 full-day special class at the High School in 22-23 and 23-24. In 24-25, 3 elementary and 1 High School full-day special classes are planned.

EXTENDED DAY BEHAVIOR INTERVENTION SERVICES (BIS) ABA/HOME TEACHING ABA: The District conducts an extended school day program utilizing Applied Behavioral Analysis (ABA) philosophy that takes place in the school setting for students with Autism Spectrum Disorders (ASD), and their typically developing peers. The program is currently provided at Shelter Rock and at the Secondary building for resident students for two-hour sessions on Tuesdays, Wednesdays and Thursdays. The program is for students with ASD that demonstrate significant regression and have social skills goals on their IEP, who require direct, intensive intervention in order to achieve those goals, and who currently are approved for extended school day hours. The program does not require additional ABA hours. The hours that the students attend the program will come from their existing approved ABA hours. The program is staffed by District personnel and monitored by the CSE/Special Education. Extended School Day BIS/ABA, depending on the student, may complement Behavior Intervention (ABA) services in the home. Budgets are based on student needs, and are adjusted annually to reflect these changing needs.

CONTRACT THERAPISTS: Contract Therapists provide the following services/related services as mandated in the student's IEP: Evaluations and delivery of assistive technology, occupational therapy, physical therapy, behavior intervention (ABA) and supervision (ABA), speech & language, nursing services, interpreting services, auditory verbal therapy, hospital/home instruction, and resource room, bilingual evaluations, augmentative communication, psychiatric evaluations, rehabilitation services, use of a scribe, and neurological evaluations. In addition, there are some students that, because of their disabilities and behavioral impact on instruction, need instruction delivered in a non-school setting, including at home and/or at the Public Library. Budgets are based on student needs, and are adjusted annually to reflect these changing needs. The District's consortium contract with various service providers had significant increases in costs in 23-24, averaging 18%. Increase in costs is budgeted for 24-25.

A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES

		Actual Expenditures		Proposed Budget		\$ Variance % Variance	
		22-23	23-24	24-25	23-24	24-25	23-24
							vs. 23-24
							vs. 24-25
DISTRICT							
MUNSEY PARK							
2250	135 01 27 Salaries - Extended Day ABA/Home Teaching ABA	30,940	37,500	37,500	3	0	0.0%
2250	135 01 75 Salaries - Home Teaching	3,441	1,500	1,500	0	0	0.0%
2250	153 01 27 Salaries - Teachers (8.00, 8.00, 8.00, 9.00)	964,780	954,412	1,096,873	1	142,461	14.9%
2250	153 01 47 Salaries - Teachers - Speech (2.40, 2.40, 2.40, 2.20)	311,199	315,071	309,748	1	(5,323)	-1.7%
2250	156 01 27 Salaries - Teacher Assistants (6.00, 6.00, 6.00, 2.00)	216,033	218,678	100,140	1	(118,538)	-54.2%
2250	163 01 27 Sub - Teacher Assistants	20,086	5,000	25,000	2	20,000	400.0%
2250	166 01 27 Salaries - Aides/Mon/Attend. (4.60, 4.60, 3.60, 3.60)	104,956	125,431	105,555	1	(19,876)	-15.8%
2250	169 01 27 Overtime - TA/Clerical	0	0	0	0	0	0.0%
2250	201 01 27 Equipment - Instructional	0	3,000	3,000	0	0	0.0%
2250	420 01 27 Misc. Contractual - Physician Consultations/Translations	0	0	0	0	0	0.0%
2250	440 01 27 Contract Therapists	479,818	547,834	538,592	3	(9,242)	-1.7%
2250	440 01 47 Contract Therapists - Speech	0	8,000	4,000	3	(4,000)	-50.0%
2250	480 01 27 Textbooks	799	1,000	1,000	0	0	0.0%
2250	491 01 27 BOCES - Miscellaneous Services	12,904	9,855	11,000	4	1,145	11.6%
2250	501 01 27 Supplies - Instructional	2,578	2,550	2,000	0	(550)	-21.6%
2250	501 01 47 Supplies - Instructional - Speech	2,128	1,000	1,000	0	0	0.0%

- Teachers provide consultant teacher services, integrated co-teaching, resource room, and specialized ELA and math instruction. The number of Teachers, Teacher Assistants, and Supervisory Aides is dependent upon IEP requirements and other needs of the students currently enrolled. Staffing reflects an elementary inclusion model designed to better meet the rigors of the mandated NYS Learning Standards through integrated co-teaching for ELA and Math. The 24-25 Teacher FTE reflects the reallocation of 1 teacher from Shelter Rock to Munsey Park based on student needs. .2 FTE reduction in Speech FTE is based on student need. In 24-25, there are 2.00 Teacher Assistants to support specific students with disabilities in the classroom. There are no 1:1 Teacher Assistants and 3.60 1:1 Supervisory Aides. These FTEs reflect the reduction of 4 Teacher Assistants based on student needs, and the success of the District's Integrated Co-Teaching (ICT) program.
- Substitutes for IEP mandated 1:1 Teacher Assistants.
- See Summary Notes on page 36.
- Includes rental of FM systems, assistive technology evaluation and assessment services, hearing and vision impaired support, and translation services provided through BOCES. Budget is based on student needs and expense experience.

A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES

		Actual Expenditures		Proposed Budget		\$ Variance % Variance	
		22-23	23-24	24-25	23-24	24-25	23-24
							vs. 23-24
							vs. 24-25
SHELTER ROCK							
2250	135 02 27 Salaries - Extended Day ABA/Home Teaching ABA	174,937	160,000	160,000	1	0	0.0%
2250	135 02 75 Salaries - Home Teaching	0	1,500	1,500	0	0	0.0%
2250	153 02 27 Salaries - Teachers (11.00, 11.00, 11.00, 10.00)	1,054,034	1,068,403	1,093,583	2	25,180	2.4%
		\$2,675,003	\$2,581,032	\$2,524,568		(\$56,464)	-2.2%

- See Summary Notes on page 36.

A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES

	Actual Expenditures	Budget	Proposed Budget	\$ Variance % Variance	
				22-23	23-24
2250 201 03 27 Equipment - Instructional	0	3,000	5,660	2,660	88.7%
2250 420 03 27 Misc. Contractual - Physician Consultations/Translations	0	0	0	0	0.0%
2250 440 03 27 Contract Therapists	156,831	175,100	161,536	(13,564)	-7.7%
2250 440 03 47 Contract Therapists - Speech	0	2,000	1,800	(200)	-10.0%
2250 480 03 27 Textbooks	0	2,000	1,000	(1,000)	-50.0%
2250 491 03 27 BOCES - Miscellaneous Services	277	4,800	7,410	2,610	54.4%
2250 501 03 27 Supplies - Instructional	1,197	3,570	2,000	(1,570)	-44.0%
2250 501 03 47 Supplies - Instructional - Speech	236	1,224	600	(624)	-51.0%

4. See footnote 4 for Munsey Park.

A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES

	Actual Expenditures	Budget	Proposed Budget	\$ Variance % Variance				
				22-23	23-24	24-25 vs. 23-24	24-25 vs. 23-24	
HIGH SCHOOL								
2250 135 04 27 Salaries - Extended Day ABA (Home Teaching ABA	108,867	110,600	110,600	0	0.0%			
2250 135 04 75 Salaries - Home Teaching	123,694	140,820	140,820	0	0.0%			
2250 153 04 27 Salaries - Teachers (13.30 13.30, 13.00, 12.70)	1,480,427	1,449,076	1,443,300	(5,776)	-0.4%			
2250 153 04 47 Salaries - Teachers Speech (1.50, 1.30, 1.30, 1.30)	182,933	164,263	169,263	5,000	3.0%			
2250 154 04 27 Stipend - Transitions		5,262	5,328	66	100.0%			
2250 156 04 27 Salaries - Teacher Assistants (18.50, 14.00, 14.00, 14.00)	787,854	629,433	690,550	61,117	9.7%			
2250 163 04 27 Sub - Teacher Assistants	51,653	22,000	22,000	0	0.0%			
2250 166 04 27 Salaries - Aide (0.0, 0.0, 0)	0	0	0	0	0.0%			
2250 169 04 27 Overtime - T/A/ Clerical	5,765	0	0	0	0.0%			
2250 201 04 27 Equipment - Instructional	3,875	4,000	4,000	0	0.0%			
2250 420 04 27 Misc. Contractual - Physician Consultations/Translations	0	0	0	0	0.0%			
2250 440 04 27 Contract Therapists	466,778	399,640	495,205	95,565	23.9%			
2250 440 04 47 Contract Therapists - Speech	3,000	8,000	5,000	(3,000)	-37.5%			
2250 480 04 27 Textbooks	0	2,000	1,000	(1,000)	-50.0%			
2250 491 04 27 BOCES - Miscellaneous Services	3,887	2,500	4,500	2,000	80.0%			
2250 501 04 27 Supplies - Instructional	2,917	5,500	4,000	(1,500)	-27.3%			
2250 501 04 47 Supplies - Instructional - Speech	43	1,019	500	(519)	-50.9%			
				\$3,221,694	\$2,944,113	\$3,096,066	\$151,953	5.2%

1. See Summary Notes on page 36.
2. The number of Teachers, Teacher Assistants, and Supervisory Aides is dependent on IEP requirements and other needs of students enrolled. Staffing reflects the High School inclusion model to support all students as they encounter the increased rigor of mandated NYS Learning Standards in: English 9R, English 10R, English 11R, Global 9R, Global 10R, US History 11R, Living Environment, Earth Science, Algebra, Geometry, and Algebra 2/Trigonometry. In 24-25, there are 8 FTE Teacher Assistants providing support in the classroom and in the testing center, 2 FTE 1:1 Teacher Assistants, and 4 FTE Teacher Assistants assigned to the secondary full-day special class. In 23-24 and 24-25, provision is made for a stipend so that a teacher can facilitate the transition of graduating students to the next stage of their young adult life.
3. Substitutes for IEP mandated 1:1 Teacher Assistants.
4. See footnote 4 for Munsey Park.

A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES

		Actual Expenditures		Budget	Proposed Budget	\$ Variance % Variance	
		22-23	23-24	23-24	24-25	24-25 vs. 23-24	24-25 vs. 23-24
NON-PUBLIC SCHOOLS		\$374,209	\$368,768	\$418,039	\$49,271	13.36%	
2250	153 07 47 Salaries - Teachers - Speech - NPS (0, 0, 0, 0)	0	0	0	0	0.0%	
2250	156 07 27 Salaries - Teacher Assistants - NPS (0, 0, 0, 0)	0	0	0	0	0.0%	
2250	166 07 27 Salaries - Aides, Monitors - NPS	0	0	0	0	0.0%	
2250	440 07 27 Contract Therapists - Special Ed - NPS	247,827	236,900	270,000	33,100	14.0%	
2250	440 07 47 Contract Therapists - Speech - NPS	90,950	61,800	94,039	32,239	52.2%	
2250	491 07 27 BOCES Miscellaneous Services - NPS	35,431	70,068	54,000	(16,068)	-22.9%	

- Speech services to non-public school students are provided by contract therapists.
- Several initiatives are required under IDEA 2004. The District is required to locate and provide special education services to students attending the five private schools located in the District (St. Mary's Elementary, St. Mary's High School, Our Lady of Grace, Magen Israel, and The Yeshiva of Great Neck). Budgeted amounts are based on student needs.
Expenses related to non-resident students are billed to the home school district. IDEA 2004 also requires evaluations to be conducted year-round.
- The decrease in 24-25 reflects special education related services through BOCES based on specific student needs.

A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES

		Actual Expenditures		Budget	Proposed Budget	\$ Variance % Variance	
		22-23	23-24	23-24	24-25	24-25 vs. 23-24	24-25 vs. 23-24
BOCES		\$854,626	\$1,161,468	\$1,530,110	\$368,642	31.7%	
2250	490 25 27 Tuition - BOCES - CCA Net and CCA Skills	17,393	0	0	0	0.0%	
2250	490 26 27 Tuition - BOCES - Carmen Road	206,676	212,306	396,436	184,130	86.7%	
2250	490 27 27 Tuition - BOCES - Rosemary Kennedy School	247,376	451,837	303,689	(148,148)	-32.8%	
2250	490 28 27 Tuition - BOCES - Willet Avenue MS	83,537	90,029	0	(90,029)	-100.0%	
2250	490 29 27 Tuition - BOCES - Jerusalem Ave. School	91,960	94,328	111,194	16,866	17.9%	
2250	490 31 27 Tuition - BOCES - Program For Hearing Impaired	0	0	0	0	0.0%	
2250	490 32 27 Tuition - BOCES - Program for Vision Impaired	0	0	0	0	0.0%	
2250	490 34 27 Tuition - BOCES - Western Suffolk BOCES	0	5,000	5,000	0	0.0%	
2250	490 35 27 Tuition - BOCES - Intensive Skills School	123,405	127,725	132,195	4,470	3.5%	
2250	490 36 27 Tuition - BOCES - Seaman's Neck School	0	0	0	0	0.0%	
2250	490 39 27 Tuition - BOCES - Career Prep H.S.	0	0	0	0	0.0%	
2250	490 45 27 Tuition - BOCES - Virtual School	0	0	0	0	0.0%	
2250	490 46 27 Tuition - BOCES - Wolfson H.S.	84,280	177,743	259,508	81,765	46.0%	
2250	490 48 27 Tuition - BOCES - Children's Reading Ctr.	0	0	319,588	319,588	100.0%	
2250	491 36 27 BOCES Tutor Services - Hospital Setting	0	2,500	2,500	0	0.0%	

- The actual number of district students attending BOCES schools in 22-23 was 12. The number of district students budgeted to attend BOCES schools in 23-24 was 14. The actual number of district students attending BOCES schools in 23-24 is 14. The number of district students budgeted to attend BOCES schools in 24-25 is 16. The Intermediate Care Facility previously located in the district has relocated outside of the District geographic boundaries.

A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES

		Actual Expenditures		Budget	Proposed Budget	\$ Variance % Variance	
		22-23	23-24	24-25	23-24	24-25	23-24
		\$1,337,452	\$1,577,803	\$2,008,202	\$430,399	vs.	vs.
				1		23-24	27.3%
 TUITION SPECIAL ED. (Public/Private)							
2250	471	0	0	96,272	96,272	0	100.0%
2250	471	0	0	0	0	0	0.0%
2250	471	0	0	0	0	0	0.0%
2250	471	0	240,613	666,363	425,750	176.9%	176.9%
2250	471	0	0	184,000	184,000	0	100.0%
2250	471	145,198	0	0	0	0	0.0%
2250	471	0	0	0	0	0	0.0%
2250	472	179,751	186,092	185,720	(372)	-0.2%	-0.2%
2250	472	66,472	67,527	72,746	5,219	7.7%	7.7%
2250	472	75,373	77,634	79,963	2,329	3.0%	3.0%
2250	472	45,059	46,411	0	(46,411)	0.0%	0.0%
2250	472	154,148	158,772	168,695	9,923	6.2%	6.2%
2250	472	0	0	0	0	0	0.0%
2250	472	0	0	0	0	0	0.0%
2250	472	100,337	103,347	0	(103,347)	-100.0%	-100.0%
2250	472	67,315	69,334	0	(69,334)	-100.0%	-100.0%
2250	472	93,780	96,594	0	(96,594)	-100.0%	-100.0%
2250	472	0	140,000	0	(140,000)	-100.0%	-100.0%
2250	472	0	0	0	0	0	0.0%
2250	472	0	0	0	0	0	0.0%
2250	472	104,548	107,684	114,414	6,730	6.2%	6.2%
2250	472	128,840	130,000	113,594	(16,406)	-12.6%	-12.6%
2250	472	0	0	0	0	0	0.0%
2250	472	0	0	0	0	0	0.0%
2250	472	78,770	81,133	83,567	2,434	3.0%	3.0%
2250	472	59,591	64,662	66,602	1,940	3.0%	3.0%
2250	472	0	0	168,266	168,266	0	100.0%
2250	472	31,500	0	0	0	0	0.0%
2250	472	6,769	8,000	8,000	0	0.0%	0.0%
2250	473	0	0	0	0	0	0.0%
2250	474	0	0	0	0	0	0.0%

1. The actual number of district students attending Special Education public and private schools in 22-23 was 15. The number of district students budgeted to attend in 23-24 is 18. The actual number of district students attending Special Education public and private schools in 23-24 is 16. The number of district students budgeted to attend Special Education public and private schools in 24-25 is 19.

2. The District's projected share of these expenses is budgeted in 9950.901.99.99, Transfer to Special Aid Account. The District is supposed to pay 20% of the annual expense for Special Education summer programs. The actual % of expense approximates 40%. See footnote 1 Interfund Transfers on page 68.

A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES

	Actual Expenditures 22-23	Budget 23-24	Proposed Budget 24-25	\$ Variance % Variance			
				24-25 vs. 23-24	24-25 vs. 23-24		
INTERMEDIATE CARE FACILITY (ICF)				\$0	1,2	0	0.0%
2250 440 98 27 Contract Therapists - ICF Students	3,525	0	0	0	0	0.0%	
2250 440 98 47 Contract Therapists - ICF Students - Speech	0	0	0	0	0	0.0%	
2250 471 98 27 Tuition - ICF Students - Public	70,799	0	0	0	0	0.0%	
2250 472 98 27 Tuition - ICF Students - Private	0	0	0	0	0	0.0%	
2250 490 98 27 Tuition - BOCES - ICF Students	0	0	0	0	0	0.0%	

- The actual number of ICF students attending in 22-23 was 1 student attending a NYS approved Special Act school. The number of ICF students budgeted to attend a NYS approved Special Act school in 23-24 was 0. The District was reimbursed for tuition costs and costs of transportation for ICF students. The District is NOT reimbursed for the cost of contract therapists for ICF students who attend out of district schools.
- An ICF is no longer located within the District's geographical boundaries.

A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES

	Actual Expenditures 22-23	Budget 23-24	Proposed Budget 24-25	\$ Variance % Variance			
				24-25 vs. 23-24	24-25 vs. 23-24		
DISTRICTWIDE				\$878,779	\$801,605	(\$77,174)	-8.8%
2250 135 99 27 Salaries - Home Instruction - IEP Related	0	0	0	0	0	0.0%	
2250 151 99 27 Salaries - Executive Director (.50 .50, .50, .50)	51,244	66,732	86,964	1	20,232	30.3%	
2250 152 99 27 Salaries - Assistant Directors (2.0, 2.0, 2.0, 2.0)	265,287	287,005	287,359	1	354	0.1%	
2250 153 99 27 Salaries - Teacher of the Hearing Impaired (.60, .60, .60, .60)	73,874	76,853	79,561		2,708	3.5%	
2250 153 99 27 Salaries - Teacher of the Visually Imp. (.40, .40, .40, .40)	49,249	51,236	53,041		1,805	3.5%	
2250 153 99 27 Salaries - Teachers - Evaluator - (.40, .40, .40, .40)	47,105	49,004	50,732	3	1,728	3.5%	
2250 153 99 27 Salaries - Teacher Assistive Technology (1.0, 1.0, 1.0, 0)	106,663	108,052		0	(108,052)	-100.0%	
2250 153 99 37 Salaries - Teacher Adaptive PE (0, 0, 0, 0)	0	0	0	0	0	0.0%	

- A portion of the salaries for the Executive Director and the Directors is paid by a grant each year. In 24-25, the amount allowed by the grant is reduced. In addition see notes on page 1 for additional disclosure of administrative salary increases. The Executive Director is responsible for Pupil Personnel Services, including Special Education, School Counselors and Health Services, and .50 of the FTE and a portion of the salary is allocated to these departments.
- Reflects the requirement to provide adaptive physical education programs for students throughout the District as indicated in the students' IEPs. The position is fully funded by a grant. The associated FTE is reflected in each school physical education budget.
- IDEIA 2004 mandates that evaluations be completed within 60 days of referral, including July and August. Psychological evaluations during the summer are provided by Contract Therapists.
- In 22-23 and 23-24, 1.0 FTE was dedicated to support the use of Assistive Technology in our Special Education program District-wide. For the 24-25 school year, there is a reduction of 1.0 FTE for Assistive Technology District-wide, (as part of an overall 3.5 FTE Teachers on Special Assignment reduction District-wide), and Contract Therapists will provide Assistive Technology evaluations and support in the Special Education program. (See page 47 Summary Notes to the Instructional Technology Budget).

A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES

	Actual Expenditures	Budget	Proposed Budget	\$ Variance % Variance		
				22-23	23-24	24-25 vs. 23-24
2250 153 99 60 Summer CSE/Chapter 53	20,057	30,000	32,000	3	2,000	6.7%
2250 154 99 27 Stipend - Evaluator	7,406	7,367	7,459		92	1.2%
2250 157 99 27 In-House Translation	0	0	0		0	0.0%
2250 161 99 27 Salaries - Clerical (8.0, 8.0, 8.0, 8.0)	132,644	141,130	132,628	5	(8,502)	-6.0%
2250 163 99 27 Sub - Clerical	0	0	0		0	0.0%
2250 169 99 27 Overtime - Clerical	0	0	0	5	0	0.0%
2250 204 99 27 Equipment - Non Instructional	1,596	4,000	3,532		(468)	-11.7%
2250 400 99 27 Travel - District Related	393	3,000	3,000		0	0.0%
2250 408 99 27 Repair/Service Equipment	776	1,200	1,200		0	0.0%
2250 415 99 27 Printing	0	0	0		0	0.0%
2250 416 99 27 Copier - Lease	13,391	14,000	5,452	8	(8,548)	-61.1%
2250 420 99 27 Miscellaneous Contractual - DW	26,641	25,000	25,000	6	0	0.0%
2250 439 99 27 Clinical Examinations	0	4,000	0		(4,000)	-100.0%
2250 461 99 27 Supplies - iPad Applications	0	0	0		0	0.0%
2250 462 99 27 iPad Staging, Training & Configuration	0	0	0		0	0.0%
2250 491 99 27 BOCES Services - DW	0	0	25,677	7	25,677	100.0%
2250 443 99 27 Homebound Inst. IEP Related	0	0	0		0	0.0%
2250 503 99 27 Supplies - Non Instructional	6,250	10,200	8,000		(2,200)	-21.6%
2250 505 99 27 Professional Literature	0	0	0		0	0.0%
2250 506 99 27 Meetings and Events	0	0	0		0	0.0%
	\$12,880,033	\$ 13,349,916	\$14,347,760		\$997,844	7.5%

5. The headcount indicated includes all clerical staff, regardless of source of funds. A portion of clerical salaries are paid by grants. Clerical overtime is allocated to the grant.

6. Includes consulting services pursuant to the District's State Aid reimbursement for Special Education expenses, services for Medicaid covered expenses and software development.

7. In prior years, IEP Direct software services was paid through grants. In 24-25, IEP Direct software is obtained through BOCES and paid through the general fund.

8. Reflects new Konica-Minolta Copier Lease contract, resulting in savings District-wide.

2250 SPECIAL EDUCATION PROGRAMS AND SERVICES

A 2280 OCCUPATIONAL EDUCATION

	Actual Expenditures	Budget	Proposed Budget	\$ Variance % Variance		
				22-23	23-24	24-25 vs. 23-24
2280 490 08 57 Tuition - Occupational Ed. BOCES	83,868	72,335	120,368	1	48,033	66.4%
	\$83,868	\$72,335	\$120,368		\$48,033	66.4%

1. Reflects enrollment of 10 students in 22-23, 5 students in 23-24, and 10 students in 24-25. 24-25 increase in tuition is based on the District's rolling average number of students participating in the program.

A 2335 SUMMER SCHOOL

		Actual Expenditures	Budget	Proposed Budget	\$ Variance	% Variance
		22-23	23-24	24-25	24-25 vs. 23-24	24-25 vs. 23-24
BOCES		\$22,009	\$24,000	\$24,885	\$885	3.7%
2335	471 08 60		0	0	0	0.0%
2335	491 08 60	22,009	24,000	24,885	885	3.7%
TOTAL 2280 AND 2335 OCCUPATIONAL ED. AND SUMMER SCHOOL		\$105,877	\$96,335	\$145,253	\$48,918	50.8%

Port Washington ENL Summer Program
BOCES - Summer School

A 2610 LIBRARY & AUDIOVISUAL / MEDIA CENTER

		Actual Expenditures	Budget	Proposed Budget	\$ Variance	% Variance
		22-23	23-24	24-25	24-25 vs. 23-24	24-25 vs. 23-24
DISTRICT		\$622,134	\$668,783	\$531,966	(\$136,817)	-20.5%
MUNSEY PARK		\$135,256	\$140,135	\$113,717	(\$26,418)	-18.9%
2610	153 01 40	68,230	72,136	77,198	5,062	7.0%
2610	156 01 40	43,054	43,554	12,199	(31,355)	-72.0%
2610	201 01 40	0	0	0	0	0.0%
2610	408 01 40	0	0	0	0	0.0%
2610	420 01 40	1,499	1,279	1,279	0	0.0%
2610	466 01 40	17,045	17,631	17,631	0	0.0%
2610	491 01 40	3,584	3,673	3,548	(25)	-0.7%
2610	501 01 40	1,245	1,245	1,245	0	0.0%
2610	503 01 40	600	617	617	0	0.0%

1. Includes the Library Automation System (Follett).
2. PebbleGo, Scholastic Bookflix, & Worldbook online play a key role in teaching students how to conduct research. These multimedia, age-appropriate databases are available in school and from home. Authoritative databases such as Brainpop and Brainpop Jr. are now purchased through BOCES and are budgeted in instructional technology.
3. In 24-25, the Teacher Assistant position is eliminated at each school in order to achieve a balanced budget. A .5 Supervisory Aide is being added to assist in the Library, as needed.

A 2610 LIBRARY & AUDIOVISUAL / MEDIA CENTER		Actual Expenditures		Budget		Proposed Budget		\$ Variance % Variance	
		22-23	23-24	23-24	24-25	23-24	24-25	23-24	24-25
		\$181,374	\$186,925	\$186,925	\$165,362	(\$21,563)	1,294	(11.5%)	1.0%
2610	153 02 40	126,056	129,863	129,863	131,157	1,294	1,294	1.0%	1.0%
	Salaries - Instruct. (Librarians) (1.0, 1.0, 1.0, 1.0)								
2610	156 02 40	33,816	34,886	34,886	12,199	(22,687)	(22,687)	-65.0%	-65.0%
	Salaries - Tchr. Assts. (Library) (1.0, 1.0, 1.0, .50)								
2610	201 02 40	0	0	0	0	0	0	0.0%	0.0%
	Equipment - Instructional								
2610	408 02 40	0	0	0	0	0	0	0.0%	0.0%
	Repair/Service - Equipment								
2610	420 02 40	1,499	1,279	1,279	1,279	0	0	0.0%	0.0%
	Miscellaneous Contractual								
2610	466 02 40	14,695	15,459	15,459	15,459	0	0	0.0%	0.0%
	Library Books / Periodicals/AV								
2610	491 02 40	3,488	3,575	3,575	3,405	(170)	(170)	-4.8%	-4.8%
	BOCES Services - Online Databases								
2610	501 02 40	1,243	1,245	1,245	1,245	0	0	0.0%	0.0%
	Supplies - Instructional - Library								
2610	503 02 40	578	618	618	618	0	0	0.0%	0.0%
	Supplies - Non-Instructional - Library								

1. Includes the Library Automation System (Follett).
2. *PebbleGo*, *Scholastic Bookflix*, & *Worldbook* online play a key role in teaching students how to conduct research. These multimedia, age-appropriate databases are available in school and from home. Authoritative databases such as *Brainpop* and *Brainpop Jr.* are now purchased through BOCES and are budgeted in instructional technology.
3. In 24-25, the Teacher Assistant position is eliminated at each school in order to achieve a balanced budget. A .5 Supervisory Aide is being added to assist in the Library, as needed.

A 2610 LIBRARY & AUDIOVISUAL / MEDIA CENTER		Actual Expenditures		Budget		Proposed Budget		\$ Variance % Variance	
		22-23	23-24	23-24	24-25	23-24	24-25	23-24	24-25
		\$151,921	\$158,908	\$158,908	\$84,728	(\$74,180)	(46.7%)	(46.7%)	-46.5%
2610	153 03 40	128,577	129,863	129,863	69,444	(60,419)	(60,419)	-46.5%	-46.5%
	Salaries - Instruct. (Librarians) (1.0, 1.0, 1.0, 1.0)								
2610	156 03 40	8,175	13,318	13,318	0	(13,318)	(13,318)	0.0%	0.0%
	Salaries - Tchr. Assts. (Library) (.40, .40, .40, 0)								
2610	201 03 40	0	0	0	0	0	0	0.0%	0.0%
	Equipment - Instructional								
2610	408 03 40	0	0	0	0	0	0	0.0%	0.0%
	Repair/Service - Equipment								
2610	416 03 40	1,730	1,730	1,730	1,253	(477)	(477)	-27.6%	-27.6%
	Copier Lease								
2610	420 03 40	1,344	870	870	870	0	0	0.0%	0.0%
	Miscellaneous Contractual								
2610	466 03 40	9,248	10,000	10,000	10,000	0	0	0.0%	0.0%
	Library Books / Periodicals/AV								
2610	491 03 40	1,653	1,695	1,695	1,729	34	34	2.0%	2.0%
	BOCES Services - Online Databases								
2610	501 03 40	994	1,020	1,020	1,020	0	0	0.0%	0.0%
	Supplies - Instructional - Library								
2610	503 03 40	200	412	412	412	0	0	0.0%	0.0%
	Supplies - Non-Instructional - Library								

1. Includes Library Automation System (Follett).
2. Authoritative databases such as *Proquest* play a key role in teaching students how to conduct research. These multimedia, age appropriate databases are available in school and from home.
3. See High School footnote 3.
4. Reduction reflects staff retirement.

A 2610 LIBRARY & AUDIOVISUAL / MEDIA CENTER

	Actual Expenditures	Budget 23-24	Proposed Budget 24-25	\$ Variance % Variance	
				22-23	23-24
HIGH SCHOOL					
2610 153 04 40 Salaries - Instruct.(Librarians) (1.00, 1.00, 1.00, 1.00)	98,442	102,149	108,952	6,803	6.7%
2610 156 04 40 Salaries - Tchr. Assts. (Library) (.60, .60, .60, 0)	12,262	19,977	0	(19,977)	0.0%
2610 201 04 40 Equipment - Instructional	0	0	0	0	0.0%
2610 408 04 40 Repair/Service - Equipment	0	0	0	0	0.0%
2610 416 04 40 Copier Lease - Library	5,008	5,008	2,879	(2,129)	-42.5%
2610 420 04 40 Miscellaneous Contractual	1,653	1,688	1,688	0	0.0%
2610 466 04 40 Library Books / Periodicals/AV	10,232	12,500	12,500	0	0.0%
2610 491 04 40 BOCES Services - Online Databases	23,962	23,386	24,960	1,574	6.7%
2610 501 04 40 Supplies - Instructional - Library	1,434	1,442	1,442	0	0.0%
2610 503 04 40 Supplies - Non-Instructional - Library	590	618	618	0	0.0%

1. Includes Library Automation System (Follett).
2. Authoritative databases such as eLibrary and Proquest provide students and staff access to hundreds of current and historic newspaper, journal, and magazine articles from school or home. Gale, SIRS Knowledge Source, Artemis Literary Sources, LiFinder, Bloom's Literature and Scribner Writers Online databases provide students access to subject area scholarly articles and literary criticism. Taken together, these online resources play a key role in teaching students how to conduct scholarly research.
3. In 22-23 and 23-24, it was determined to add a teacher assistant position split between the Middle School and High School libraries. This position is eliminated in 24-25 in order to achieve a balanced budget.
4. Reflects new Konica-Minolta Copier Lease contract, resulting in savings District-wide.

A 2610 LIBRARY & AUDIOVISUAL / MEDIA CENTER

	Actual Expenditures	Budget 23-24	Proposed Budget 24-25	\$ Variance % Variance	
				22-23	23-24
NON-PUBLIC					
2610 466 07 40 Library Bks./Periodicals/AV - NPS	\$0	\$6,120	\$6,120	\$0	0.0%

A 2610 LIBRARY & AUDIOVISUAL / MEDIA CENTER

	Actual Expenditures	Budget 23-24	Proposed Budget 24-25	\$ Variance % Variance	
				22-23	23-24
DISTRICTWIDE					
2610 173 99 41 Salaries - AV Technicians	0	0	0	0	0.0%
2610 201 99 41 Equipment - Instructional, AV	0	0	0	0	0.0%
2610 501 99 41 Supplies - Instructional	0	5,910	4,500	(1,410)	-23.9%
2610 503 99 41 Supplies - Non-Instructional	0	4,017	4,500	483	12.0%

1. Includes batteries, wireless mics and cables. Increase reflects expense experience.

COMPUTER AIDED INSTRUCTION - SUMMARY NOTES TO THE INSTRUCTIONAL TECHNOLOGY BUDGET
INSTRUCTIONAL TECHNOLOGY INITIATIVES

1:1 Chromebook Initiative: The 23-24 and 24-25 Instructional Technology budgets maintain the District's 1:1 Chromebook initiative which now covers students in grades K-12 with insertion points of new Chromebooks in grades K, 5, and 9.

Aruba Access Points: The District had reached the limit on the number of access points that could be deployed in the existing Avaya Wireless system. The District replaced existing access points as part of its equipment rotation program and installed additional Aruba access points in strategic areas of Shelter Rock which improved that building's Wi-Fi coverage. The rotation/enhancement project continued in 22-23 at Munsey Park and budgeted in 23-24 at the Secondary School. The costs are partially offset by the federal e-rate program reflected in revenue.

Canvas Learning Management System: The District continues its use of the Canvas Learning Management System on which it standardized for use by all grade levels. Canvas offers a number of features such as long-term assignments and a calendar of assessments; secure online grade book; secure online testing, and integration with third-party technology tools. Canvas also offers a platform on which the District can provide ongoing professional development as we increase staff knowledge of the new CSDF standards (see Note below).

Instructional Technology Professional Development and Support: Total FTE dedicated to IT professional development in 23-24 is 1.6 FTE along with four departmental lead teacher medels at the Secondary School to support instructional staff in the implementation and use of the extensive technology platforms introduced into the District over the last three years. In 24-25, there will be a continuation of using Medel School days from BOCES for additional professional development days. For 24-25, in order to achieve a balanced budget, 2.5 FTE Teachers on Special Assignment - IT professional development, have been reassigned to the classroom, specifically, 2.0 FTE elementary IT staff developers, and a .5 FTE secondary staff developer, as part of an overall 3.5 FTE Teachers on Special Assignment reduction. In addition, Schedule B departmental stipends have been eliminated for 24-25.

Technician Support: The District has invested in additional technical support to meet the exponentially increased needs of students and staff. The number of contracted technicians had been five for the past 15 years. Over that time (and especially over the past 4 years) the amount of technology hardware and services have greatly expanded. The District provided for an additional 1.0 FTE technician on District staff in 24-25, for a total of seven contracted technicians and three staff technicians.

Other Software Investments: Other investments in 22-23, 23-24, 24-25 include an expansion of the use of Go Guardian, Nearpod, and Discovery, Google, Microsoft, and Classlink. Instructional Software programs have experienced a significant price increase, which is reflected in the 24-25 budget.

Cybersecurity: Over the prior 5 years, the District has invested in technology to secure its network from illegal access. In 17-18 and 18-19, expenditures averaged \$22K for firewall security and a supplemental cybersecurity insurance policy. In 19-20, the District added \$23K to upgrade its firewall security and add Surenet, Fast Vue content monitoring and KnowBe4 malware prevention. In 20-21, the District's expenditures for cybersecurity increased to \$215K, including the cost to migrate to Office 365, implement the Unitrends Backup Solution (segmenting the District's network backup), implemented MS Defender and engaged the services of a cybersecurity consultant and an internal audit cybersecurity review. In 21-22, the District added Password Locker and multi-factor authentication for high value targets, and the 21-22 budget included \$150K for cybersecurity measures. Despite its best efforts, the District was the victim of a cybersecurity ransomware attack in September 2021. Therefore, the 22-23 budget included \$225K for cybersecurity measures, including firewall upgrades, both endpoint and managed detection and response for all District computers, and will significantly limit outside access to the District's network. This is maintained in the 23-24 and 24-25 budgets.

NOTE:

The New York State Computer Science and Digital Fluency (CSDF) standards announced in January of 2020 will begin to be introduced for all K-12 students. These standards acknowledge the increasingly important role that computers play in everyone's life. The CSDF standards focus around five specific concept areas – impacts of computing, computational thinking, networks and systems design, cybersecurity, and digital literacy. Each concept contains two or more sub-concepts and are grouped into four grade-bands: K-2, 3-5, 6-8, and 9-12. The standards will be phased in over a four year period with full implementation taking place in September 2024. Manhasset began adjusting its curriculum through the lens of these standards.

A2630 COMPUTER AIDED INSTRUCTION

		Actual Expenditures		Budget		Proposed Budget		\$ Variance		% Variance	
		22-23	23-24	23-24	24-25	23-24	24-25	23-24	24-25	23-24	24-25
	DISTRICT	\$4,079,887	\$4,593,483	\$4,501,401	\$849,901	(\$92,082)	(\$7,953)	-2.0%	-0.9%		
	MUNSEY PARK	\$868,621	\$857,854	\$849,901	\$849,901	(\$92,082)	(\$7,953)	-2.0%	-0.9%		
2630	153 01 33 Salaries-Teachers-Computer - (2.0, 2.0, 1.5, 1.0)	156,942	167,486	99,161	1	(68,325)		-40.8%			
2630	154 01 33 Stipend - Teacher Specialist - Computer	10,420	10,524	5,315	1	(5,209)		-49.5%			
2630	156 01 33 Salaries - Tchr. Assts.-Computer (1.0, 1.0, 1.0, 0)	58,274	59,824	0	8	(59,824)		-100.0%			
2630	207 01 33 Furniture and Furnishings	0	0	0	2	0		0.0%			
2630	220 01 33 Equipment - Instructional	195,958	162,226	209,280	2	47,054		29.0%			
2630	408 01 33 Repair/Service - Equipment	170	2,000	2,000	5	0		0.0%			
2630	420 01 33 Miscellaneous Contractual	100,242	53,708	52,757	3	(951)		-1.8%			
2630	461 01 33 Software - Instruct. - Aidable	59,803	63,000	79,042	4	16,042		25.5%			
2630	491 01 33 BOCES Services	201,546	215,021	252,472	5	37,451		17.4%			
2630	501 01 33 Supplies - Instructional	82,442	120,574	145,528	6	24,954		20.7%			
2630	560 01 33 Software - Non-Instructional	2,824	3,491	4,346	7	855		24.5%			

- See Instructional Technology Professional Development and Support on page 47. Decrease reflects reductions in the IT professional development staff District-Wide.
- Reflects the continuation of the District-wide program to replace and enhance technology equipment in accordance with a 3-8 year life cycle, depending on the equipment. Includes desktop computers, print servers, laptop and Notebook computers and mobile presentation stations, as applicable. The District uses Virtual Desktop Infrastructure (VDI) through VMware View in order to extend the life of the District's desktops, laptops, and thinzero clients and decrease total cost of ownership. With VDI, the IT department, utilizing the District's investments in centralized servers, storage, and wireless infrastructure, deployed from the datacenter virtual desktops and applications to a variety of learning environments, including labs, libraries, and classrooms. The user has a familiar PC experience regardless of the age, state, and type of underlying hardware that they are using. Students, teachers, and administrators are able to access their data, coursework, and applications on any approved compatible device, including iPhones and iPads, from any location with wired or wireless connectivity. VDI allows us to provide users with secure, easy access to their data and applications at all times on campus or off. 22-23 included rotation of 2 desktops, 5 Smartboards, 3 network switches, 3 high yield printers, 2 servers, 10 Lenovos, 78 Aruba wireless access points, and the purchase of 5 iPads. 23-24 includes, rotation of 5 desktops, 10 Smartboards, 6 network switches, new shared CCTV server, 89 Aruba Access Points, 24-25 includes, rotation of 32 desktops, 10 Smartboards, 4 network switches, 2 High Yield Printers, color printer and the addition of a (LPR) License Plate Reader camera, and 89 Lenovo laptops.
- Includes SmartBoard installation and re-installation, warranty, support and service coverage on Apples devices, servers, switches, firewalls, security, Konica-Minolta printer management, and FastVue Content monitoring to ensure appropriate educational use of the District's Technology resources. 22-23 also included installation of Aruba wireless access points as part of the IT rotation plan, X Protect corporate device licenses, and mobile hotspots.
- Includes various software license agreements including Castle Learning, Gizmos Science, Discovery Experience, Ed Club Typing, KidOYO, Nearpod Base subscription and Flocabulary, pursuant to the NYS Computer Science and Digital Fluency Standards. 24-25 features the continued use of Google Products and services and Go Guardian Monitoring and Facilitation software, and the addition of Book Creator, Wilson FunHub and Inner Orbit. Also see footnote 5.
- 24-25 BOCES services include: Brainpop, Quaver, Wevideo, Adobe, Classlink, Google, Microsoft, Online databases, Data privacy and security services, Blackboard Connect, Blackboard Web, Community Manager, and Blackboard Teacher Connect, microcomputer support services, increased technician support, network administration support and service, including additional support days, internet connectivity, Model Schools and Frontline My Learning Plan staff development tools, MS Consortium, a cost effective and efficient membership to obtain a variety of software and operating systems District-wide, School Source Cloud Services for digital forms, redundant internet connectivity, enabling up to 100 mb of redundant bandwidth, Canvas Learning Management System, IXL, Smart Notebook, and MS Defender Malware service. In 23-24, provision for Chromebook repairs was moved from 2630.408 to BOCES and Google Workspace is added. 23-24 also includes a project at the High School to extend the network connectivity to the Concession Stand, the Stadium Field Press Box, and the Northwest Field Press Box. See page 47 for discussion of additional technician support.
- Includes IT components, cables and replacement parts, classroom printers, printer supplies, and computer and SmartBoard supplies and headsets. In 24-25, there is a continued insertion point of Chromebooks pursuant to the 1:1 Chromebook Initiative, respectively for Kindergarten (104), 5th grade (146), including 32 spares are budgeted in instructional supplies. Supplies include brackets and tokens for the installation of wireless access points.
- Includes in 23-24 and 24-25, the IT work order asset and ticketing system.
- In order to achieve a balanced budget, 2.0 FTE TA Computer positions were removed; 1.0 FTE at Munsey Park and 1.0 FTE at Shelter Rock.

A2630 COMPUTER AIDED INSTRUCTION

	Actual Expenditures	Budget 23-24	Proposed Budget 24-25	\$ Variance % Variance				
				22-23	23-24	24-25	23-24	24-25
SHELTER ROCK				\$738,747	\$784,816	\$860,884	\$76,068	9.7%
2630 153 02 33	Salaries - Teachers-Computer (2.0, 2.0, 1.5, 1.0)	237,712	243,258	135,788	1	(107,470)	-44.2%	
2630 154 02 33	Stipend - Teacher Specialist - Computer	10,420	10,524	5,315	1	(5,209)	-49.5%	
2630 156 02 33	Salaries - Tchr. Asssts. Computer (1.0, 1.0, 1.0, 0)	47,249	41,249	0	8	(41,249)	-100.0%	
2630 207 02 33	Furniture and Furnishings	0	0	0	2	0	0.0%	
2630 220 02 33	Equipment - Instructional	80,848	77,876	230,250	2	152,374	195.7%	
2630 408 02 33	Repair/Service - Equipment	1,101	2,000	2,000	5	0	0.0%	
2630 420 02 33	Miscellaneous Contractual	40,463	52,433	50,243	3	(2,190)	-4.2%	
2630 461 02 33	Software - Instruct. - Aidable	51,336	56,382	72,255	4	15,873	28.2%	
2630 491 02 33	BOCES Services	200,995	209,324	249,336	5	40,012	19.1%	
2630 501 02 33	Supplies - Instructional	65,798	89,443	112,800	6	23,357	26.1%	
2630 560 02 33	Software - Non-Instructional	2,824	2,327	2,897	7	570	24.5%	

1. See Munsey Park footnote 1.
2. See Munsey Park footnote 2. 22-23 includes rotation of 5 desktops, 5 Smartboards, 2 high yield printers, 11 Lenovos, 28 document cameras and the purchase of 5 iPads. 23-24 includes rotation, shared CCTV server, 11 Smartboards, printers, and 6 Lenovo laptops. 24-25 rotation includes replacement of 40 desktops, 10 Smartboards, 2 high yield printers, 103 Lenovo laptops, and a video camera for AV events.
3. See Munsey Park footnote 3.
4. See Munsey Park footnote 4.
5. See Munsey Park footnote 5.
6. See Munsey Park footnote 6. 22-23, 23-24, and 24-25 include the purchase of 81 and 97 Chromebooks, respectively, for Kindergarten and 5th grade at Shelter Rock, including 23 spare Chromebooks.
7. See Munsey Park footnote 7.
8. See Munsey Park footnote 8.

A2630 COMPUTER AIDED INSTRUCTION

	Actual Expenditures	Budget 23-24	Proposed Budget 24-25	\$ Variance % Variance				
				22-23	23-24	24-25	23-24	24-25
MIDDLE SCHOOL				\$469,802	\$587,968	\$532,966	(\$55,022)	-9.4%
2630 153 03 33	Salaries - Teachers - Computer (1.00, 1.00, 1.00, .50)	126,333	128,779	36,428	1	(92,351)	-71.7%	
2630 154 03 33	Stipend -Teacher Specialist - Computer	5,210	5,262	2,658	1	(2,604)	-49.5%	
2630 207 03 33	Furniture and Furnishings	0	0	0	2	0	0.0%	
2630 220 03 33	Equipment - Instructional	31,250	72,780	69,068	2	(3,712)	-5.1%	
2630 408 03 33	Repair/Service - Equipment	0	3,000	3,000		0	0.0%	
2630 420 03 33	Miscellaneous Contractual	21,426	63,450	30,117	3	(33,333)	-52.5%	
2630 461 03 33	Software - Instruct. - Aidable	33,902	36,138	53,456	4	17,318	47.9%	

1. See Munsey Park footnote 1.
2. See Munsey Park footnote 2. 22-23 includes rotation of 1 desktop, 3 Smartboards, 1 high-yield printer, 1 Touchpoint timeclock and 7 Lenovo laptops, and the purchase of 4 night vision cameras. 23-24 includes rotation of 12 desktops, 3 Smartboards, 1 high yield printer, 4 Lenovo laptops, 46 Aruba wireless access points and a shared CCTV server. 24-25 rotation includes 3 Smartboard, 5 desktops, 36 Lenovo laptops and the addition of 1 LPR (License Plate Reader).
3. See Munsey Park footnote 3. 23-24 includes installation and licensing of 46 Aruba wireless access points. 23-24 and 24-25 includes continuation of switch support, firewall security, firewall monitoring, and managed print services.

A2630 COMPUTER AIDED INSTRUCTION

	Actual Expenditures	Budget	Proposed Budget	\$ Variance % Variance	
				24-25 vs. 23-24	24-25 vs. 23-24
2630 491 03 33 BOCES Services	223,051	238,325	310,946	5	72,621 30.5%
2630 501 03 33 Supplies - Instructional	26,711	38,276	24,830	6	(13,446) -35.1%
2630 560 03 33 Software - Non-Instructional	1,920	1,978	2,463	7	485 24.5%

- See Munsey Park footnote 4. Also includes Rosetta Stone software used in the World Languages Lab. 24-25 includes Discovery Ed and Albert IO.
- See Munsey Park footnote 5. Also includes NewsELA for use by students in English Language Arts. Increase reflects subscription usage through BOCES.
- Includes classroom printers, printer supplies, and computer and SmartBoard supplies. 22-23, 23-24, and 24-25 include the purchase of 74, 74 and 13 Chromebooks at the Middle School, respectively, including spares. 23-24 includes brackets and tokens for the installation of wireless access points.
- See Munsey Park footnote 7.

A2630 COMPUTER AIDED INSTRUCTION

	Actual Expenditures	Budget	Proposed Budget	\$ Variance % Variance			
				24-25 vs. 23-24	24-25 vs. 23-24		
HIGH SCHOOL				\$1,109,032	\$965,501	(\$143,531)	-12.9%
2630 153 04 33 Salaries - Teachers-Computer - (.60, .60, .40, 0)	56,571	58,910	0	1	(58,910) -100.0%		
2630 154 04 33 Stipend - Teacher Specialist - Computer	3,126	3,157	0	1	(3,157) -100.0%		
2630 156 04 33 Salaries - Tchr. Assts.-Computers (0, 0, 0, 0)	0	0	0	0	0 0.0%		
2630 169 04 33 Overtime TA/Clerical - Computer	0	0	0	0	0 0.0%		
2630 207 04 33 Furniture and Furnishings	0	0	0	2	0 0.0%		
2630 220 04 33 Equipment - Instructional	105,299	255,128	295,738	2	40,610 15.9%		
2630 408 04 33 Repair/Service - Equipment	0	6,000	4,000	4	(2,000) -33.3%		
2630 416 04 33 Copier Lease - IT	0	0	0	0	0 0.0%		
2630 420 04 33 Miscellaneous Contractual	60,282	141,196	71,436	3	(69,760) -49.4%		
2630 461 04 33 Software - Instruct - Aidable	75,875	69,993	95,394	4	25,401 36.3%		
2630 491 04 33 BOCES Services	378,965	442,674	335,369	5	(107,305) -24.2%		

- See Munsey Park footnote 1.
- See Munsey Park footnote 2. 22-23 includes rotation of 3 desktops, 7 SmartBoards, 3 high yield printers, 15 Lenovo laptops, 4 laptops for STEM, 6 document cameras, and the purchase of 16 iMacs for the Contemporary Music Performance Lab. 23-24 includes 94 Aruba wireless access points, shared CCTV server, 25 desktops, 6 SmartBoards, 2 high yield printers, 2 3D printers, 8 Lenovos, 25 laptops for STEM Lab B, 2 document cameras, 12 iMacs for the Art Lab, the purchase of 3 iMacs for Broadcast Journalism, and costs associated with the network expansion to the Secondary School field house and the Stadium and Northwest field press boxes. 24-25 includes the rotation of 48 desktops, 5 SmartBoards, 1 high yield printers, 105 Lenovo laptops, 28 laptops for STEM Lab A, 13 iMacs for the Art Lab and 2 non-interactive panels to replace older classroom projectors, 1 switch.
- See Munsey Park footnote 3. Also includes service contracts on the World Languages Lab software and the 3-D Printers. 22-23 includes the installation of network drops for the Contemporary Music Performance Lab reconfiguration. 23-24 includes installation and licensing of 94 Aruba wireless access points and costs related to the network expansion to the Secondary School field house and the Stadium and Northwest field press boxes. 24-25 maintains licenses for access points, fastvue, switch support and mobile hotspots and MPS Konica-Minolta contract.
- See Munsey Park footnote 4. Also includes SAAVAS for AP Language classes, Rosetta Stone software used in the World Languages Lab, Statistical Package for the Social Sciences, Wizard Online Test Maker, Vocabulary.com licenses, Code HS, Delta Math, & other titles. 24-25 includes Chem Draw, Bio Reader, Albert IO & Magma Math.
- See Munsey Park footnote 5. In 22-23, the allocation of support tech services was corrected, resulting in a shift of costs from the Middle School to the High School. 24-25 continues the use of BOCES services while some software titles have been purchased directly from vendors.

A2630 COMPUTER AIDED INSTRUCTION

	Actual Expenditures	Budget	Proposed Budget	\$ Variance % Variance		
				23-24	24-25 vs. 23-24	24-25 vs. 23-24
2630 501 04 33 Supplies - Instructional	166,670	128,134	158,784	6	30,650	23.9%
2630 560 04 33 Software - Non-Instructional	3,680	3,840	4,780	7	940	24.5%

- 6. Includes classroom printers, supplies, and computer and SmartBoard supplies. See Munsey Park footnote 6. 22-23, 23-24, and 24-25 include the purchase of 286, 295, and 291 Chromebooks, respectively, for grade 9, including spares. 23-24 included brackets and tokens for the installation of wireless access points.
- 7. See Munsey Park footnote 7.

A2630 COMPUTER AIDED INSTRUCTION

	Actual Expenditures	Budget	Proposed Budget	\$ Variance % Variance		
				23-24	24-25 vs. 23-24	24-25 vs. 23-24
NON-PUBLIC	\$8,211	\$12,500	\$12,500	\$0	\$0	0.0%
2630 461 07 33 Software - Instructional - Aidable - NPS	8,211	12,500	12,500	0	0	0.0%

A2630 COMPUTER AIDED INSTRUCTION

	Actual Expenditures	Budget	Proposed Budget	\$ Variance % Variance		
				23-24	24-25 vs. 23-24	24-25 vs. 23-24
DISTRICTWIDE	\$1,144,038	\$1,241,293	\$1,279,649	\$38,356	\$38,356	3.1%
2630 151 99 33 Salaries - Director - Instr. Technology & Libraries (1.0, 1.0, 1.0, 1.0)	185,562	181,608	185,236	1	3,628	2.0%
2630 153 99 33 Salaries - Teacher-Student Data/Staff Developer (1.0, 1.0, 1.0, 1.0)	109,858	115,442	119,511	→	4,069	3.5%
2630 154 99 33 Stipend - Teacher Specialist - Computer	10,396	10,500	10,474		(26)	-0.2%
2630 161 99 33 Salaries - Clerical (2.0, 2.0, 2.0, 2.0)	104,021	116,414	120,955		4,541	3.9%
2630 169 99 33 Overtime - Computer TA/Clerical	1,157	0	0		0	0.0%
2630 177 99 33 Salaries - IT Specialist III (3.0, 3.0, 2.0, 3.0)	182,012	294,560	248,174	2	(46,386)	-15.7%
2630 220 99 33 Equipment - Instructional	73,923	0	51,880	3	51,880	100.0%
2630 400 99 33 Travel - District Related	0	1,000	1,000		0	0.0%
2630 401 99 33 Association Memberships	0	550	375		(175)	-31.8%
2630 416 99 33 Copier Lease	1,158	1,159	2,155		996	85.9%
2630 420 06 33 Miscellaneous Contractual - Administrative Building	0	0	0		0	0.0%
2630 420 99 33 Miscellaneous Contractual	199,644	215,749	239,845	4	24,096	11.2%
2630 491 06 33 BOCES Services - Administrative Building	0	0	0		0	0.0%

- 1. See NOTE on page 1 for additional disclosure on administrative salary increases.
- 2. The District employs an Information Technology Manager and a Data Protection Officer. The IT Manager oversees information technology infrastructure, including network administration, design and support, technology infrastructure management, configuration, installation and maintenance, including hardware and software in use throughout the District. The Data Protection Officer oversees Ed-Law 2d compliance with respect to data privacy and cybersecurity. See Technician Support Note on page 47. In 23-24, provision is made for expansion of responsibilities for the IT Manager, and compensation is adjusted accordingly. One IT Specialist III re: Cyber Security position remains unfilled in 23-24 and is budgeted for 24-25.
- 3. See Munsey Park footnote 2. 22-23 includes rotation of 23 desktops, 2 servers and 16 Lenovo laptops and the purchase of a MacBook Pro. There are no District-Wide equipment rotations scheduled in 23-24. 24-25 includes the rotation of 10 mobile devices for administrators/coordinators and the upgrade of our backup solution.

A2630 COMPUTER AIDED INSTRUCTION

	Actual Expenditures	Budget 23-24	Proposed Budget 24-25	\$ Variance % Variance		
				24-25 vs. 23-24	24-25 vs. 23-24	
2630 491 99 33 BOCES Services	235,905	244,946	258,425	5	13,479	5.5%
2630 503 99 33 Supplies - Non Instructional	11,135	22,723	17,484	6	(5,239)	-23.1%
2630 560 99 33 Software - Non Instructional	29,266	36,642	24,135	7	(12,507)	-34.1%

4. Includes allocation of District expenses for academic basic support and production support for VM Ware Horizon View software assurance for existing licenses, virtual servers and virtual desktops, e-mail archiving and anti-risk appliance, server service contracts and the expense associated with migrating servers and additional desktops to a virtual environment, firewall services, DNA failover, and various alarm monitoring services, CCTV and Card Access Support and related Maintenance services, among other items. 22-23 included upgrades to the District's email archiving and extraction system and to VMWare View. 22-23, 23-24, 24-25 include Managed Detection and Response and Endpoint Detection and Response technology for all District computers. This expenditure is necessary in the wake of the cybersecurity attack on the District in September 2021. 23-24, 24-25 includes Mitel phone system software upgrade. The 24-25 budget includes the continuation of switch support, firewall security, firewall monitoring, and managed print services. Increase in 24-25 Misc. Contractual is due to the inclusion of a security maintenance contract fee which was waived in 23-24.

5. 24-25 includes District-wide technical support, network administration and microcomputer services, Frontline Professional Development (teacher training tracker), e-Rate Central Processing, Model Schools base subscriptions and training, Blackboard Connect and Community fees, Instructional Data Warehouse, which provides student and other information in a comprehensive database with related reporting to the State, NASTECH, a Nassau County Technology Directors' user group membership, an annual subscription to a suite of data screening tools for data privacy and security and apps obtained through the web, and cyber security monitoring and maintenance services, Learning Tech Project Planning, Administrative Office Support (AOS), professional development for clerical staff, and annual licensing fees for SMART Notebook software for District SmartBoards. Also see page 47 for discussion of Technician Services. 23-24 and 24-25 include e-rate charges related to the network expansion project at the Secondary School, for which the District will apply for reimbursement.

6. Reflects printer and computer supplies. 23-24 increase reflects provision for MITEL replacement telephones and related parts, including wireless headsets. Reduction in 24-25 reflects actual expense experience.

7. Includes EDGE Student Reporting system PLUS upgrade Govertian Remote software, 380 in 22-23, 680 in 23-24 and 680 in 24-25 of Duo Multifactor Authentication licenses for greater cyber security protection, as well as PaperCut copying software in 23-24, which is eliminated in 24-25 due to the new copier lease, along with Privacy Ed software.

A 2805 ATTENDANCE

	Actual Expenditures	Budget 23-24	Proposed Budget 24-25	\$ Variance % Variance		
				24-25 vs. 23-24	24-25 vs. 23-24	
2805 420 99 74 Misc.Contractual - Residency	0	0	0	0	0	0.0%
2805 491 99 74 BOCES - Contractual - Residency	0	10,300	10,300	1	0	0.0%

1. Residency investigative services are obtained through BOCES.

A2810 PUPIL PERSONNEL SERVICES - GUIDANCE/SCHOOL COUNSELING SERVICE:

	Actual Expenditures	Budget 23-24	Proposed Budget 24-25	\$ Variance % Variance		
				24-25 vs. 23-24	24-25 vs. 23-24	
	\$1,773,603	\$1,846,934	\$1,884,805		\$17,871	1.0%
	\$146,835	\$151,200	\$152,286		\$1,086	0.7%
2810 153 01 28 Salaries - Instructional (Counselors) (1.0, 1.0, 1.0, 1.0)	131,151	135,111	136,458	1	1,347	1.0%
2810 154 01 28 Stipend - School Counselors	3,900	3,939	3,978		39	1.0%
2810 420 01 28 Miscellaneous Contractual - (CASA)	11,250	11,250	11,250	2	0	0.0%
2810 501 01 28 Supplies - Instructional	455	600	400		(200)	-33.3%
2810 503 01 28 Supplies - Non-Instructional	79	300	200		(100)	-33.3%

1. Since 19-20 a full time School Counselor is provided at each elementary school pursuant to the District's focus on the social and emotional well-being of each student. See page 36.

2. Reflects District support for the Manhasset Coalition Against Substance Abuse, an ongoing important adjunct to the District's social and emotional well-being initiative.

A2810 PUPIL PERSONNEL SERVICES - GUIDANCE/SCHOOL COUNSELING SERVICE:

	Actual Expenditures	Budget	Proposed Budget	\$ Variance % Variance			
				22-23	23-24	24-25 vs. 23-24	24-25 vs. 23-24
2810 491 04 28 BOCES Services	13,296	11,000	15,500	3	4,500	40.9%	40.9%
2810 501 04 28 Supplies - Instructional	1,516	1,800	1,000		(800)	-44.4%	-44.4%
2810 502 04 28 Supplies - Copier	178	465	500		35	7.5%	7.5%
2810 503 04 28 Supplies - Non Instructional	2,185	2,400	2,000		(400)	-16.7%	-16.7%

- See Munsey Park footnote 2. In addition, provision is made for translation services through outside contractors for students and their families.
- Includes college tracking services, vocational assessments, technology support for Guidance systems and provision for translation services through BOCES for students and their families.
- Decrease reflects new Konica-Minolta Copier Lease contract, resulting in savings District-wide.

	Actual Expenditures	Budget	Proposed Budget	\$ Variance % Variance				
				22-23	23-24	24-25 vs. 23-24	24-25 vs. 23-24	
DISTRICTWIDE				\$257,112	\$225,702	\$212,870	(\$12,832)	-5.7%
2810 151 99 28 Salaries - Director (1.00, 1.00, 1.00, 1.00)	247,503	189,177	188,620	1	(557)	-0.3%	-0.3%	
2810 400 99 28 Travel - District Related	0	1,000	500		(500)	-50.0%	-50.0%	
2810 401 99 28 Association Memberships	1,505	1,500	1,500		0	0.0%	0.0%	
2810 415 99 28 Printing	150	900	400		(500)	-55.6%	-55.6%	
2810 505 99 28 Professional Literature	79	125	50		(75)	-60.0%	-60.0%	
2810 506 99 28 Meetings/Events	7,875	33,000	21,800	2	(11,200)	-33.9%	-33.9%	

- See Note on Page 1. The Assistant Superintendent for Student Services is responsible for Special Education, School Counselors, Health Services, Psychologists, and Social Workers, and .25 FTE and related salary are allocated here. Additionally, the Director of School Counseling expanded responsibility for the District's Social Workers, and .25 FTE and related salary is allocated to 2825.151.99.29. 24-25 decrease reflects retirement of Assistant Superintendent for Student Services and reclassification to Executive Director for Student Services.

- Includes expenses for the administration of Advanced Placement examinations, including facility rental fees. Costs reflect the increasing number of students taking Advanced Placement exams and the decision for 23-24 and 24-25 to return to conducting the exams at a previously used location that can properly handle the number of students and exams; the cost in 24-25 is reduced because of that change.

A 2815 PUPIL PERSONNEL SERVICES - HEALTH SERVICES ¹

	Actual Expenditures	Budget	Proposed Budget	\$ Variance % Variance				
				22-23	23-24	24-25 vs. 23-24	24-25 vs. 23-24	
DISTRICT				\$1,185,280	\$1,290,161	\$1,248,753	(\$41,408)	-3.2%
MUNSEY PARK				\$150,069	\$165,785	\$166,898	\$1,113	0.7%
2815 161 01 70 Salaries - Clerical (1.0, 1.0, 1.0, 1.0)	33,512	35,439	36,517		1,078	3.0%	3.0%	
2815 163 01 70 Subs - Nurse	6,502	5,040	5,040		0	0.0%	0.0%	
2815 168 01 70 Salaries - Registered Nurses (2.0, 2.0, 2.0, 2.0)	106,190	116,806	120,341		3,535	3.0%	3.0%	
2815 169 01 70 Overtime - Nurses/Clerical	167	3,500	3,000	2	(500)	-14.3%	-14.3%	
2815 503 01 70 Supplies - Non Instructional	3,699	5,000	2,000	3	(3,000)	-60.0%	-60.0%	

- Nurses provide required medical care for special needs students with individual health care plans, including acute care plans for students with potentially life-threatening conditions, emergency medical treatment for students and staff, and required screenings and records updates, including immunizations, physicals, and attendance.
- Provides for overtime for physical screenings for incoming Kindergarten students and preparation of records during the summer, in time for the start of school in September. Decrease reflective of actual expenditures.
- Decrease reflective of actual and current expense levels.

A 2815 PUPIL PERSONNEL SERVICES - HEALTH SERVICES

		Actual Expenditures		Budget		Proposed Budget		\$ Variance % Variance	
		22-23	23-24	23-24	24-25	23-24	24-25	23-24	24-25
		\$143,123	\$168,241	\$168,241	\$188,029	\$19,788	\$19,788	vs.	vs.
SHELTER ROCK									
2815	161	02	70	Salaries - Clerical (1.0, 1.0, 1.0, 1.0)	36,517	41,453	36,517	(4,936)	-11.9%
2815	163	02	70	Subs - Nurse	5,040	5,040	5,040	0	0.0%
2815	166	02	70	Salaries - Aides (0.0, 0.0, 0)	0	0	0	0	0.0%
2815	168	02	70	Salaries - Registered Nurses (2.0, 2.0, 2.0, 2.0)	110,972	114,048	141,472	27,424	24.0%
2815	169	02	70	Overtime - Nurses/Clerical	563	3,500	3,000	(500)	-14.3%
2815	204	02	70	Equipment - Health Office	0	0	0	0	0.0%
2815	503	02	70	Supplies - Non Instructional	2,626	4,200	2,000	(2,200)	-52.4%

1. See Munsey Park footnote 2.
2. 24-25 reflects reassignment of existing seasoned staff to Shelter Rock.

A 2815 PUPIL PERSONNEL SERVICES - HEALTH SERVICES

		Actual Expenditures		Budget		Proposed Budget		\$ Variance % Variance	
		22-23	23-24	23-24	24-25	23-24	24-25	23-24	24-25
		\$78,713	\$75,194	\$75,194	\$65,920	(\$9,274)	(\$9,274)	vs.	vs.
MIDDLE SCHOOL									
2815	161	03	70	Salaries - Clerical - Health Office (.33, .33, .33, .33)	15,708	15,046	15,713	667	4.4%
2815	163	03	70	Subs - Nurse	5,023	2,020	2,020	0	0.0%
2815	168	03	70	Salaries - Registered Nurses (.66, .66, .66, .66)	55,874	51,408	44,167	(7,241)	-14.1%
2815	169	03	70	Overtime Nurses/Clerical	1,481	2,520	2,020	(500)	-19.8%
2815	503	03	70	Supplies - Non Instructional	626	4,200	2,000	(2,200)	-52.4%

1. Decreases in 23-24 and 24-25 reflect retirements.
2. See Munsey Park footnote 2. Decrease reflects expense experience.

A 2815 PUPIL PERSONNEL SERVICES - HEALTH SERVICES

		Actual Expenditures		Budget		Proposed Budget		\$ Variance % Variance	
		22-23	23-24	23-24	24-25	23-24	24-25	23-24	24-25
		\$169,803	\$153,725	\$153,725	\$137,043	(\$16,682)	(\$16,682)	vs.	vs.
HIGH SCHOOL									
2815	161	04	70	Salaries - Clerical-Health Office (.67, .67, .67, .67)	46,915	30,547	31,903	1,356	4.4%
2815	163	04	70	Subs - Nurse	3,522	7,070	7,070	0	0.0%
2815	168	04	70	Salaries - Registered Nurses (1.34, 1.34, 1.34, 1.34)	112,467	104,373	89,672	(14,701)	-14.1%
2815	169	04	70	Overtime Nurses/Clerical	735	2,695	2,195	(500)	-18.6%
2815	416	04	70	Copier Lease - Health Office	1,540	1,540	1,203	(337)	-21.9%
2815	503	04	70	Supplies - Non Instructional	4,624	7,500	5,000	(2,500)	-33.3%

1. Decreases in 23-24 and 24-25 reflect retirements.
2. Reflects the necessity to cover the Health Office while the Lead Nurse is attending to District-Wide duties.
3. See Munsey Park footnote 2.
4. See Munsey Park footnote 3. Decrease reflects expense experience.

A 2815 PUPIL PERSONNEL SERVICES - HEALTH SERVICES

		NON-PUBLIC				Proposed Budget		\$ Variance % Variance	
		Actual Expenditures	Budget	24-25	vs.	24-25	vs.	24-25	24-25
		22-23	23-24	24-25	23-24	24-25	23-24	24-25	23-24
		\$436,293	\$482,261	\$473,100	(\$9,161)				-1.9%
2815	163 07 70 Substitute Nurses	1,258	6,020	6,020	0				0.0%
2815	168 07 70 Salaries - Registered Nurses - NPS (4.31, 4.31, 4.31, 4.31)	263,506	299,953	289,454	1	(10,499)			-3.5%
2815	169 07 70 Overtime Nurses/Clerical	63	2,872	2,372	2	(500)			-17.4%
2815	204 07 70 Equipment - Non Instructional	0	2,000	2,000	0	0			0.0%
2815	440 07 99 Contract Therapists - Non Classified - NPS	76,088	66,950	66,950	3	0			0.0%
2815	491 07 70 BOCES Health Services - NPS	93,663	101,266	104,304	4	3,038			3.0%
2815	503 07 70 Supplies - Non-Instructional - NPS	1,716	3,200	2,000	5	(1,200)			-37.5%

- Provision was made in 22-23 to staff, on a part-time basis, the Health Office at Magen Israel Primary school, a new non-public school within the District's boundaries. In 23-24, provision is made to expand the hours of lunch coverage at St. Mary's to ensure a nurse is always present. In 24-25, decrease reflects reassignment of existing staff to Shelter Rock.
- See Munsey Park footnote 2.
- Cost of providing contract therapists to non-classified, non-public school students in the District, including support services for certain students and speech therapy at St. Mary's, based on student needs.
- Includes the costs billed through BOCES of health services for Manhasset resident students attending non-public schools. Increase is based on expense experience.
- See Munsey Park footnote 3.

A 2815 PUPIL PERSONNEL SERVICES - HEALTH SERVICES

		DISTRICTWIDE				Proposed Budget		\$ Variance % Variance	
		Actual Expenditures	Budget	24-25	vs.	24-25	vs.	24-25	24-25
		22-23	23-24	24-25	23-24	24-25	23-24	24-25	23-24
		\$207,278	\$244,955	\$217,763	(\$27,192)				-11.1%
2815	151 99 36 Salaries - Director Health Services (.25, .25, .25, .25)	55,515	61,677	58,570	1	(3,107)			-5.0%
2815	153 99 60 Salaries - Inst'l (Home Tch, K-12) Summer	0	1,500	1,496		(4)			-0.3%
2815	153 99 69 Salaries - Instructional (Home Tch, K-12)	2,778	15,000	10,000	2	(5,000)			-33.3%
2815	167 99 70 Salaries - School Physicians	0	0	0	0	0			0.0%
2815	168 99 70 Salaries - Summer Nurse	0	0	0	0	0			0.0%
2815	168 99 70 Stipend Lead Nurse	5,210	5,262	5,328		66			1.3%
2815	204 99 70 Equipment - Non Instructional	2,536	9,800	5,000		(4,800)			-49.0%
2815	408 99 70 Repair/Service - Equipment	360	600	400		(200)			-33.3%
2815	420 99 70 Miscellaneous Contractual	62,782	36,011	36,651	5	640			1.8%
2815	438 99 70 Health Services - Other Districts	39,940	48,000	45,000	4	(3,000)			-6.3%
2815	443 99 69 Contract Teachers (Homebound)	8,053	25,000	20,000	2	(5,000)			-20.0%
2815	444 99 70 Student Accident Insurance	24,645	32,000	27,000	3	(5,000)			-15.6%

- The Assistant Superintendent for Student Services is responsible for Special Education, School Counselors, Health Services, Psychologists, and Social Workers, and .25 FTE and related salary are allocated here. 24-25 decrease reflects retirement, to be replaced at a lower salary, and reclassification to Executive Director for Student Services.
- Reflects the costs of instruction delivered in the hospital/home by staff teachers and contracted teachers because of illness, disciplinary or other reasons.
- Student Accident Insurance covers potential District liabilities should a student be injured while attending school.
- Includes cost of health services billed directly by other districts for Manhasset resident students attending non-public schools in those districts. Decrease reflects adjustment to actual expense experience.

		Actual Expenditures		Budget		Proposed Budget		\$ Variance % Variance	
		22-23	23-24	23-24	24-25	23-24	24-25	23-24	24-25
							vs.		vs.
A 2815	PUPIL PERSONNEL SERVICES - HEALTH SERVICES								
2815	449 99 70 Contagious Disease Control	825	3,000	3,000	1,000		(2,000)		-66.7%
2815	491 99 69 BOCES Tutor Services - Hospital	1,434	3,605	3,605	3,713	2	108		3.0%
2815	491 99 70 BOCES Services	3,200	3,500	3,500	3,605	5	105		3.0%

5. Medical director services are contracted with a private practice. In addition, in 22-23, provision is made in Miscellaneous Contractual for school nurses contracted through outside agencies, as staffing shortages for substitute nurses continues. These services continue in 23-24, and are projected for 24-25.

		Actual Expenditures		Budget		Proposed Budget		\$ Variance % Variance	
		22-23	23-24	23-24	24-25	23-24	24-25	23-24	24-25
							vs.		vs.
A 2820	PUPIL PERSONNEL SERVICES - PSYCHOLOGICAL SERVICES								
		\$1,077,525	\$1,216,759	\$1,216,759	\$1,271,331		\$54,572		4.5%
		\$192,054	\$196,317	\$196,317	\$205,435		\$9,118		4.6%
2820	153 01 29 Salaries - Instruct. Psychologists (1.50, 1.50, 1.50, 1.50)	183,320	186,901	186,901	195,936		9,035		4.8%
2820	154 01 29 Stipend - Psychologists	8,234	8,316	8,316	8,399		83		1.0%
2820	503 01 29 Supplies - Non Instructional	501	1,100	1,100	1,100		0		0.0%

		Actual Expenditures		Budget		Proposed Budget		\$ Variance % Variance	
		22-23	23-24	23-24	24-25	23-24	24-25	23-24	24-25
							vs.		vs.
A 2820	PUPIL PERSONNEL SERVICES - PSYCHOLOGICAL SERVICES								
		\$188,885	\$191,653	\$191,653	\$200,297		\$8,644		4.5%
2820	153 02 29 Salaries - Instruct. Psychologists (1.50, 1.50, 1.50, 1.50)	179,752	182,237	182,237	190,798		8,561		4.7%
2820	154 02 29 Stipend - Psychologists	8,234	8,316	8,316	8,399		83		1.0%
2820	503 02 29 Supplies - Non Instructional	900	1,100	1,100	1,100		0		0.0%

		Actual Expenditures		Budget		Proposed Budget		\$ Variance % Variance	
		22-23	23-24	23-24	24-25	23-24	24-25	23-24	24-25
							vs.		vs.
A 2820	PUPIL PERSONNEL SERVICES - PSYCHOLOGICAL SERVICES								
		\$134,732	\$143,302	\$143,302	\$151,815		\$8,513		5.9%
2820	153 03 29 Salaries - Instruct. Psychologists (1.40, 1.40, 1.40, 1.40)	126,803	134,440	134,440	142,865		8,425		6.3%
2820	154 03 29 Stipend - Psychologists	7,685	7,762	7,762	7,850		88		1.1%
2820	503 03 29 Supplies - Non Instructional	244	1,100	1,100	1,100		0		0.0%

A 2820 PUPIL PERSONNEL SERVICES - PSYCHOLOGICAL SERVICES

	Actual Expenditures	Budget	Proposed Budget	\$ Variance % Variance	
				24-25 vs. 23-24	24-25 vs. 23-24
	\$174,976	\$187,099	\$194,590	\$7,491	4.0%
HIGH SCHOOL					
2820 153 04 29 Salaries - Instruct. Psychologists (1.60, 1.60, 1.60, 1.60)	166,055	176,729	183,909	7,180	4.1%
2820 154 04 29 Stipend - Psychologists	8,782	8,870	8,981	111	1.3%
2820 503 04 29 Supplies - Non Instructional	139	1,500	1,700	200	13.3%

A 2820 PUPIL PERSONNEL SERVICES - PSYCHOLOGICAL SERVICES

	Actual Expenditures	Budget	Proposed Budget	\$ Variance % Variance	
				24-25 vs. 23-24	24-25 vs. 23-24
	\$92,770	\$91,832	\$99,265	\$7,433	8.1%
NON-PUBLIC SCHOOLS					
2820 153 07 29 Salaries - Instruct. Psychologist - NPS (.60, .60, .60, .60)	70,542	73,506	76,097	2,591	3.5%
2820 154 07 29 Stipend - Psychologist - NPS	3,293	3,326	3,368	42	1.3%
2820 439 07 29 Clinical Exams	18,934	15,000	19,800	4,800	32.0%

1. The District is responsible for screening incoming non-public school students. Increase reflects expense experience.

A 2820 PUPIL PERSONNEL SERVICES - PSYCHOLOGICAL SERVICES

	Actual Expenditures	Budget	Proposed Budget	\$ Variance % Variance	
				24-25 vs. 23-24	24-25 vs. 23-24
	\$1,188	\$92,336	\$105,600	\$13,264	14.4%
BOCES					
2820 491 08 29 BOCES Services	1,188	92,336	105,600	13,264	14.4%

1. 22-23, included the need for interpreters as students undergo evaluation. New regulations in 15-16 required, among many items, significantly expanded availability of translation services for parents and students in various settings. See Footnote 2 on page 27. In 22-23, the District joined the Nassau BOCES Mental Health Consortium and participates in the Cohen's Children's Northwell School Mental Health Partnership. In 22-23, these services were paid through a COVID-related federal grant. In 23-24, the services are paid through the general fund. The Partnership provides access to resources in all areas of mental health and social emotional learning, assists the District with prevalent issues of mental health and wellness, and allows the District to access a variety of resources in mental behavioral health and wellness services and supports. The 24-25 budget continues this program.

A 2820 PUPIL PERSONNEL SERVICES - PSYCHOLOGICAL SERVICES

	Actual		Proposed		\$ Variance		% Variance	
	Expenditures	Budget	Budget	24-25	24-25	vs.	24-25	vs.
	22-23	23-24	24-25	24-25	23-24	23-24	23-24	23-24
DISTRICTWIDE	\$292,921	\$314,220	\$314,329		\$109		0.0%	
2820 153 99 29 Salaries - Instruct. Psych. (Initial CSE) (1.0, 1.0, 1.0, 1.0)	67,379	91,610	91,430	3	(180)		-0.2%	
2820 153 99 29 Salaries - Instruct. Psych. (Pre-Sch.) (1.0, 1.0, 1.0, 1.0)	138,190	139,572	140,963		1,391		1.0%	
2820 153 99 29 Salaries - Instruct. Psych. (OOD) (0, 0, 0, 0)	0	0	0	3	0		0.0%	
2820 154 99 29 Stipend - Psychologists	7,991	11,088	16,703		5,615		50.6%	
2820 159 99 60 Salaries - Summer Evaluations	54,429	35,000	34,933	1	(67)		-0.2%	
2820 204 99 29 Equipment - Non Instructional	312	1,550	1,000		(550)		-35.5%	
2820 400 99 29 Travel - District Related	0	800	100		(700)		-87.5%	
2820 420 99 29 Misc. Contractual - Psychological Testing	0	600	200		(400)		-66.7%	
2820 439 99 29 Clinical Examinations	23,862	32,000	27,000	2	(5,000)		-15.6%	
2820 503 99 29 Supplies - Non-Instructional	758	2,000	2,000		0		0.0%	
2820 505 99 29 Professional Literature	0	0	0		0		0.0%	

1. IDEA 2004 requires evaluations to be completed within 60 days, including July and August.
2. The District is now responsible for screening incoming Kindergarten students. This responsibility was shifted from Nassau County.
3. This is a District-wide position to serve as chair for the Committee on Special Education ("CSE") for initial CSE meetings. Out-of-district students are serviced by contract therapists.

A 2825 PUPIL PERSONNEL SERVICES - SOCIAL WORKER SERVICES

	Actual		Proposed		\$ Variance		% Variance	
	Expenditures	Budget	Budget	24-25	24-25	vs.	24-25	vs.
	22-23	23-24	24-25	24-25	23-24	23-24	23-24	23-24
DISTRICT	\$474,076	\$478,151	\$484,835		\$6,684		1.4%	
MUNSEY PARK	\$81,148	\$69,912	\$73,355		\$3,443		4.9%	
2825 153 01 29 Salaries - Instruct. Social Workers (1.0, 1.0, 1.0, 1.0)	81,148	68,912	72,855	2	3,943		5.7%	
2825 503 01 29 Supplies - Instructional	0	1,000	500	1	(500)		-50.0%	

A 2825 PUPIL PERSONNEL SERVICES - SOCIAL WORKER SERVICES

	Actual		Proposed		\$ Variance		% Variance	
	Expenditures	Budget	Budget	24-25	24-25	vs.	24-25	vs.
	22-23	23-24	24-25	24-25	23-24	23-24	23-24	23-24
SHELTER ROCK	\$147,698	\$152,353	\$153,362		1,009		0.7%	
2825 153 02 29 Salaries - Instruct. Social Workers (1.0, 1.0, 1.0, 1.0)	147,698	151,353	152,862	2	1,509		1.0%	
2825 503 02 29 Supplies - Instructional	0	1,000	500	1	(500)		-50.0%	

A 2825 PUPIL PERSONNEL SERVICES - SOCIAL WORKER SERVICES

	Actual		Proposed		\$ Variance		% Variance	
	Expenditures	Budget	Budget	24-25	24-25	vs.	24-25	vs.
	22-23	23-24	24-25	24-25	23-24	23-24	23-24	23-24
MIDDLE SCHOOL	\$124,076	\$128,317	\$130,374		\$2,057		1.6%	
2825 153 03 29 Salaries - Instruct. Social Workers (1.0, 1.0, 1.0, 1.0)	124,076	127,317	129,874	2	2,557		2.0%	
2825 503 03 29 Supplies - Instructional	0	1,000	500	1	(500)		-50.0%	

A 2825 PUPIL PERSONNEL SERVICES - SOCIAL WORKER SERVICES

	Actual Expenditures	Budget 23-24	Proposed Budget 24-25	\$ Variance % Variance	
				23-24	24-25 vs. 23-24
	\$78,757	\$82,269	\$83,394	\$1,125	1.4%
2825 153 04 29 Salaries - Instruct. Social Workers (1.0, 1.0, 1.0, 1.0)	78,757	81,269	82,894	1,625	2.0%
2825 503 04 29 Supplies - Instructional	0	1,000	500	(500)	-50.0%
A 2825 PUPIL PERSONNEL SERVICES - SOCIAL WORKER SERVICES					
	\$42,396	\$45,300	\$44,350	(\$950)	-2.1%
2825 151 99 29 Salaries - Director (.25, .25, .25, .25)	42,396	42,500	43,350	850	2.0%
2825 420 99 70 Miscellaneous Contractual	0	800	200	(600)	-75.0%
2825 503 99 70 Supplies - Non-Instructional	0	2,000	800	(1,200)	-60.0%

1. Provision is made for services and supplies to support the District's social and emotional learning initiative.
2. The Director for School Counseling responsibilities include District Social Workers, and .25 FTE and related salary are allocated here.

A 2850 CO-CURRICULAR ACTIVITIES

	Actual Expenditures	Budget 23-24	Proposed Budget 24-25	\$ Variance % Variance	
				23-24	24-25 vs. 23-24
	\$650,017	\$593,280	\$606,303	\$13,023	2.2%
	\$68,177	\$63,475	\$70,925	\$7,450	11.7%
2850 123 01 56 Club Advisors	30,194	25,500	31,000	5,500	21.6%
2850 124 01 56 Missed Prep Period Coverage	188	1,250	1,200	(50)	-4.0%
2850 125 01 56 Chaperones	3,480	1,000	3,000	2,000	200.0%
2850 129 01 56 Concerts/Plays/Rehearsals	34,315	35,025	35,025	0	0.0%
2850 134 01 56 Detention	0	700	700	0	0.0%

1. Club stipends are adjusted to reflect 22-23 expense experience.
2. Increase based on projected usage and prior expense experience.

A 2850 CO-CURRICULAR ACTIVITIES

	Actual Expenditures	Budget 23-24	Proposed Budget 24-25	\$ Variance % Variance	
				23-24	24-25 vs. 23-24
	\$61,339	\$48,800	\$59,750	\$10,950	22.4%
2850 123 02 56 Club Advisors	23,747	20,000	25,000	5,000	25.0%
2850 124 02 56 Missed Prep Period Coverage	4,371	1,250	1,200	(50)	-4.0%
2850 125 02 56 Chaperones	3,760	1,000	3,000	2,000	200.0%
2850 129 02 56 Concerts/Plays/Rehearsals	29,461	25,850	29,850	4,000	15.5%
2850 133 02 56 Cafeteria Duty	0	0	0	0	0.0%
2850 134 02 56 Detention	0	700	700	0	0.0%

- 1, 2. See Munsey Park footnotes 1 and 2.

A 2850 CO-CURRICULAR ACTIVITIES		Actual Expenditures	Budget	Proposed Budget	\$ Variance	% Variance
		22-23	23-24	24-25	24-25	24-25
					vs.	23-24
					23-24	14.4%
MIDDLE SCHOOL						
2850	123 03 56 Club Advisors	27,750	18,700	28,200	9,500	50.8%
2850	124 03 56 Missed Prep Period Coverage	13,298	5,350	5,350	0	0.0%
2850	125 03 56 Chaperones	15,802	18,117	18,824	707	3.9%
2850	129 03 56 Concerts/Plays/Rehearsals	22,929	26,871	26,871	0	0.0%
2850	131 03 56 Proctoring	238	1,285	1,285	0	0.0%
2850	133 03 56 Cafeteria Duty	0	0	0	0	0.0%
2850	134 03 56 Detention	0	500	500	0	0.0%
		\$80,016	\$70,823	\$81,030	\$10,207	14.4%

1. See Munsey Park footnote 1.

A 2850 CO-CURRICULAR ACTIVITIES		Actual Expenditures	Budget	Proposed Budget	\$ Variance	% Variance
		22-23	23-24	24-25	24-25	24-25
					vs.	23-24
					23-24	-3.8%
HIGH SCHOOL						
2850	123 04 56 Club Advisors	154,145	148,375	156,175	7,800	5.3%
2850	124 04 56 Missed Prep Period Coverage	92,796	31,600	21,600	(10,000)	-31.6%
2850	125 04 56 Chaperones	31,969	38,784	34,400	(4,384)	-11.3%
2850	129 04 56 Concerts/Plays/Rehearsals	76,294	91,623	87,623	(4,000)	-4.4%
2850	131 04 56 Proctoring	80,027	93,550	88,550	(5,000)	-5.3%
2850	133 04 56 Cafeteria Duty	0	0	0	0	0.0%
2850	134 04 56 Detention	5,254	6,250	6,250	0	0.0%
		\$440,485	\$410,182	\$394,598	(\$15,584)	-3.8%

1. Certain club stipends are reimbursed by outside organizations. Such reimbursements are recorded as revenue in gifts and donations. In addition, 22-23 reflects the realignment of club advisor stipends commensurate with the duties of the position, as negotiated with the MEA in June 2021. The current agreement expires June 30, 2024.
2. Decrease reflects expense experience.
3. Missed prep period coverage reflects use of staff teachers in place of substitute teachers. Offsets are included in the budget for substitute teachers. In the last several years, it has become increasingly difficult to secure substitute teachers.

A2855 PUPIL PERSONNEL SERVICES - INTERSCHOLASTIC ATHLETICS		Actual Expenditures	Budget	Proposed Budget	\$ Variance	% Variance
		22-23	23-24	24-25	24-25	24-25
					vs.	23-24
					23-24	4.2%
DISTRICT						
MIDDLE SCHOOL						
2855	151 03 39 Salaries - Director Athletics (.25 .25, .25, .25)	41,250	41,869	49,725	7,856	18.8%
2855	153 03 39 Salaries - Lead Teachers (.40, .40, .40, .40)	47,568	49,246	52,722	3,476	7.1%
2855	154 03 39 Stipend - Lead Teacher	5,210	5,262	5,315	53	1.0%
2855	157 03 39 Stipend - Game Supv./Equip. Mgr.	25,389	42,525	42,525	0	0.0%
2855	158 03 39 Stipend - Coaching	200,341	200,000	220,000	20,000	10.0%
		\$1,885,408	\$1,939,945	\$2,022,051	\$82,106	4.2%
		\$442,371	\$479,540	\$514,106	\$34,566	7.2%

1. The roster of coaches in 22-23 and 23-24 is maintained in 24-25, and budget reflects expense experience.

A2855 PUPIL PERSONNEL SERVICES - INTERSCHOLASTIC ATHLETICS

						Actual Expenditures		Proposed Budget		\$ Variance		% Variance	
						22-23	23-24	24-25	23-24	24-25	23-24	24-25	23-24
2855	161	03	39	Salaries - Clerical (.66, .66, .66, .66)	41,351	29,636	30,595	959	3.2%				
2855	201	03	39	Equipment - Instructional	214	5,720	5,720	0	0.0%				
2855	400	03	39	Travel - District Related	0	200	200	0	0.0%				
2855	401	03	39	Athletic Association Fees	668	700	700	0	0.0%				
2855	408	03	39	Repair/Service - Equipment	4,737	13,000	13,000	2	0.0%				
2855	416	03	70	Copier Lease	590	591	694	103	17.4%				
2855	420	03	39	Miscellaneous Contractual	31,539	33,974	33,974	3	0.0%				
2855	491	03	39	BOCES Services-Officials/Fees	38,300	41,817	43,936	4	5.1%				
2855	501	03	39	Supplies - Instructional	1,943	10,000	10,000	0	0.0%				
2855	503	03	39	Supplies - Non Instructional	3,272	5,000	5,000	0	0.0%				

2. Includes cleaning, sanitizing, safety-testing and reconditioning of athletic equipment and uniforms, as well as the costs for safety inspections of District AEDs.

3. Includes athletic trainer services for various teams, as well as the rental of pools for the swim team.

4. Includes Section VIII Officials/Fees and Family ID, a software program to electronically track physical forms and athletic participation.

A2855 PUPIL PERSONNEL SERVICES - INTERSCHOLASTIC ATHLETICS

						Actual Expenditures		Proposed Budget		\$ Variance		% Variance	
						22-23	23-24	24-25	23-24	24-25	23-24	24-25	23-24
					\$1,443,037	\$1,460,405	\$1,507,945	\$47,540	3.3%				
					HIGH SCHOOL								
2855	151	04	39	Salaries - Director Athletics (.50, .50, .50, .50)	91,630	83,738	99,450	15,712	18.8%				
2855	157	04	39	Stipend - Game Supv./Equip. Mgr.	210,109	208,300	211,425	1	1.5%				
2855	158	04	39	Stipend - Coaching	735,043	729,705	746,705	2	2.3%				
2855	161	04	39	Salaries - Clerical (1.34, 1.34, 1.34, 1.34)	84,713	60,168	62,117	9	3.2%				
2855	169	04	39	Overtime - Clerical	793	0	0	0	0.0%				
2855	201	04	39	Equipment - Instructional	14,562	31,800	31,800	3	0.0%				
2855	400	04	39	Travel - District Related	7,413	13,000	13,000	4	0.0%				
2855	401	04	39	Athletic Association Fees	1,336	1,500	1,500	0	0.0%				
2855	408	04	39	Repair/Service - Equipment	13,712	26,000	26,000	5	0.0%				
2855	416	04	70	Copier Lease	1,180	1,181	1,328	147	12.4%				

1. In 21-22, Nassau County Section VIII adjusted the start time of contests across all sports because of the difficulties associated with the timely transportation of teams to competitions. This has resulted in a significant increase in supervision costs in 22-23, 23-24 and 24-25.

2. The roster of coaches in 23-24 is maintained in 24-25, including provision for playoff pay, as our teams continue to achieve success at the County and State levels. In addition, provision is made to add assistant coaches in fencing, bowling, volleyball, and badminton due to increased student participation in these sports.

3. Equipment can include new goals, equipment for the fitness center, pole vault equipment, field covers, volleyball standards, high jump standards, storage racks, team benches and chairs, among other items.

4. Includes coaches travel expenses to regional and national championship competitions.

5. Reflects costs for the cleaning, sanitizing, safety-testing and reconditioning of athletic equipment and uniforms and required safety inspections (3) for certification of the Fitness Center.

A2855 PUPIL PERSONNEL SERVICES - INTERSCHOLASTIC ATHLETICS

	Actual Expenditures		Budget		Proposed Budget		
	22-23	23-24	23-24	24-25	24-25		
2855 420 04 39	81,607	90,167	90,167	90,167	6	0	0.0%
2855 437 04 39	22,760	21,000	21,000	21,000	7	0	0.0%
2855 491 04 39	114,435	116,396	116,396	126,003	8	9,607	8.3%
2855 501 04 39	55,671	69,850	69,850	69,850		0	0.0%
2855 503 04 39	8,073	7,600	7,600	7,600		0	0.0%

6. Includes athletic trainer services and required football team physician services for all home games, as well as the increased cost for green fees and for rental of pools for the Swim Team, fees associated with the Impact Concussion Management Program, and the required videotaping of all football games. 22-23 expands the sports utilizing video tape as a coaching tool, and adds video taping of away games. In 23-24, this service was obtained through BOCES, and budgeted funds are reflected accordingly.

7. Includes student fees for swimming, wrestling, cross country, indoor track and field and other sports, as well as tournament participation and student recognition fees.

8. Includes Section VIII Officials/Fees, participation in the Student Athlete Leadership Team, a training curriculum for high school students, to enable the mentoring of younger students. Three sessions include: Organization/Life Skills, Sportsmanship/Anti-bullying, and Avoiding Alcohol and Substance Abuse, and Family ID, a software program to electronically track physical forms and athletic participation, and, beginning in 23-24, HUDL video services. The 24-25 budget maintains these services.

TOTAL 2000 INSTRUCTION, INCL. SPECIAL EDUCATION

57,800,212	59,871,072	61,804,104	\$1,933,032	3.23%
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A 5510 DISTRICT TRANSPORTATION

	Actual Expenditures		Proposed Budget		\$ Variance		% Variance		
	22-23	23-24	24-25	23-24	24-25	23-24	24-25	23-24	24-25
DISTRICT TRANSPORTATION OFFICE									
	\$5,524,972	\$5,815,929	\$5,704,656			(\$111,273)		-1.9%	
	\$199,790	\$202,214	\$209,382			\$7,168		3.5%	
5510 160 06 71 Salaries - Non Certific. Administrator (1.0, 1.0, 1.0, 1.0, 1.0)	120,500	122,400	124,848	1	2,448	2,448	2.0%		
5510 161 06 71 Salaries - Transportation - Clerical (1.0, 1.0, 1.0, 1.0, 1.0)	68,651	71,198	74,567		3,369	3,369	4.7%		
5510 163 06 71 Substitutes - Transportation Dept.	0	0	0		0	0	0.0%		
5510 169 06 71 Transportation Overtime	4,979	2,000	2,000	2	0	0	0.0%		
5510 415 06 71 Printing	451	1,013	1,013	3	0	0	0.0%		
5510 416 06 71 Copier Lease	803	803	2,154	4	1,351	1,351	168.2%		
5510 503 06 71 Supplies - Non Instructional	156	300	300		0	0	0.0%		
5510 560 06 71 Software - Transfinder School Transportation System	4,250	4,500	4,500		0	0	0.0%		

1. See NOTE on page 1.
2. The demands of the Transportation Office are such that additional coverage after hours is required at certain times.
3. Reflects costs associated with the printing of bus passes.
4. Expense reflects new Konica-Minolta Managed Print Services agreement.

A 5540 CONTRACTED TRANSPORTATION

	Actual Expenditures		Proposed Budget		\$ Variance		% Variance		
	22-23	23-24	24-25	23-24	24-25	23-24	24-25	23-24	24-25
	\$5,325,182	\$5,608,032	\$5,489,591	1	(\$118,441)			-2.1%	
5540 331 06 71 Contract Trans. In District - Home to School	2,943,451	3,156,189	3,024,565	2	(131,624)			-4.2%	
5540 332 06 71 Contract Trans. New Bus Rtes - Home to School	0	92,493	92,493		0	0	0.0%		
5540 333 06 71 Contract Trans. Out of Dist. - Home to School	1,951,418	1,899,577	1,895,534	2	(4,043)			-0.2%	
5540 334 06 71 Contract Trans - Athletic Trips	357,364	380,362	393,994	2	13,632			3.6%	
5540 335 06 60 Contract Trans - Summer School	6,554	6,980	7,227	3	247			3.5%	

1. The District issued a Request for Proposals (RFP) to secure necessary transportation services (home to school, athletics, field trips and summer) on a multi-year basis, commencing with 2023-24 and thereafter. The RFP was issued in April 2023 and was structured to obtain pricing for each of one year, three year, or five year alternatives. Through their vote on the 2023-24 budget on May 16, 2023, the Manhasset UFSD voters approved the award of a three-year transportation contract for the 2023-24, 2024-25, and 2025-26 school years. This budget reflects the estimated costs of the second year of a 3-year contract.
2. Routes and their components are reviewed annually and revised as necessary based on anticipated student enrollment, Special Education requirements, and known parental requests for transportation to non-public schools. Of note, in 09-10, the District transported 528 students to 41 locations and 2711 students to Manhasset Public Schools. The number of students being transported to non-public school locations has been steadily declining. In 23-24, the District transports 266 eligible students to 31 locations, and 2,627 eligible students to Manhasset Public Schools. 23-24 reflects the costs of 3 vans necessary to transport special education students to their anticipated out of district placements, including schools not utilized in prior years. The reduction in 24-25 resulted when these 3 vans were no longer needed due to route consolidation and reduction in the number of locations to which transportation was needed.
3. Reflects transportation to general education Summer School. The District's share of summer transportation expense for special education, offset by State Aid, is included in the Transfer to Special Aid fund, account 9950.901.99.99.

		Actual Expenditures		Budget		Proposed Budget		\$ Variance		% Variance	
		22-23	23-24	23-24	24-25	23-24	24-25	23-24	24-25	23-24	24-25
A 5540	CONTRACTED TRANSPORTATION										
5540	336 01 71 Contract Transportation - Field Trips - MP	7,326	10,194	8,078	4	(2,116)	-20.8%				
5540	336 02 71 Contract Transportation - Field Trips - SR	7,268	9,498	8,013		(1,485)	-15.6%				
5540	336 03 71 Contract Transportation - Field Trips - MS	0	0	0		0	0.0%				
5540	336 04 71 Contract Transportation - Field Trips - HS	29,750	19,277	32,799		13,522	70.1%				
5540	336 99 25 Contract Trans. - Field Trips - AMD - Academic Competitions	22,052	30,962	24,313		(6,649)	-21.5%				
5540	336 99 27 Contract Trans. - Field Trips - Special Education - Life Skills	0	2,500	2,575		75	3.0%				

4. The budget for field trips at the elementary schools provides for one trip per grade, at the discretion of each elementary school. Art, Music, and Drama field trips include trips required to attend academic competitions. Adjustments are made in 24-25 to reflect expense experience, and the results of the RFP.

		Actual Expenditures		Budget		Proposed Budget		\$ Variance		% Variance	
		22-23	23-24	23-24	24-25	22-23	24-25	22-23	24-25	22-23	24-25
A 5550	PUBLIC TRANSPORTATION										
5550	337 06 71 Public Transportation	0	5,683	5,683	1	0	0.0%				

1. The budget is based on anticipated parental requests for alternate transportation to out-of-district non-public schools, which requests are due on April 1.

		Actual Expenditures		Budget		Proposed Budget		\$ Variance		% Variance	
		22-23	23-24	23-24	24-25	23-24	24-25	23-24	24-25	23-24	24-25
A 5581	BOCES TRANSPORTATION										
5581	491 06 71 BOCES Transportation	0	0	0	0	0	0.0%				

TOTAL 5000 TRANSPORTATION		\$5,524,972	\$5,815,929	\$5,704,656		(\$111,273)	-1.9%
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A 9000 EMPLOYEE BENEFITS

	Actual Expenditures 22-23	Budget 23-24	Proposed Budget 24-25	\$ Variance 24-25 vs. 23-24	% Variance 24-25 vs. 23-24
	\$25,285,419	\$26,987,971	\$28,228,271	\$1,240,300	4.6%
9000 810 99 Employees' Retirement System	1,146,749	1,112,450	1,392,565	280,115	25.2%
9000 820 99 Teachers' Retirement System	4,629,919	4,566,056	4,716,779	150,723	3.3%
9000 830 99 Social Security - Employer Portion	4,017,026	4,085,565	4,295,033	209,468	5.1%
9000 840 99 Workers Compensation - Tail Claims	63,921	30,000	30,000	0	0.0%
9000 840 99 Workers Compensation - Nassau County Cooperative	393,182	352,630	363,158	10,528	3.0%
9000 845 99 Life Insurance Premiums	39,725	42,000	42,000	0	0.0%
9000 850 99 Unemployment Insurance	47,000	20,000	20,000	0	0.0%
9000 855 99 MEA & MASA Trust Contribution	366,294	378,412	382,980	4,568	1.2%
9000 856 99 Employee Assistance Program	9,030	9,030	9,030	0	0.0%
9000 857 99 Annuity Management	2,688	3,500	3,500	0	0.0%
9000 859 99 Medicare Reimbursement	1,487,783	1,500,000	1,550,000	50,000	3.3%
9000 860 99 Health Insurance - Admin. Fees	21,913	27,500	31,500	4,000	14.5%
9000 861 99 Dental Insurance	50,716	70,000	70,000	0	0.0%
9000 864 99 Health Insurance Buy Back	290,702	335,500	364,033	28,533	8.5%
9000 870 99 Health Insurance - Active	8,819,734	9,870,059	9,567,723	(302,336)	-3.1%
9000 871 99 Health Insurance - COBRA	(116,921)	0	0	0	0.0%

1. Pension contributions are mandated by New York State and are based on actuarially required contribution ("ARC") rates of member payroll set annually by governing entities for each plan. The ARC for the Employees Retirement System ("ERS") for support personnel approximates 10.97% in 22-23, 12.10% in 23-24, and 14.66% in 24-25. The ARC for the Teachers Retirement System ("TRS") for certificated personnel approximates 10.29% in 22-23, 9.76% in 23-24, and 10.02% in 24-25. The volatility of the ERS and TRS ARCs can have a significant effect on the District's budget in any particular year, as evidenced by an increase in the ERS ARC, which increases in 24-25 by over 20%.
2. The effective rate for Social Security/Medicare contributions was 7.09% in 16-17, 7.17% in 17-18, 7.14% in 18-19, 7.06% in 20-21, 7.39% in 21-22, and budgeted at 7.33% in 22-23 and 7.35% in 23-24. The increases over the last three years are reflective of budgeted adds to staff at lower salaries than retiring personnel. In addition, effective January 1, 2024, the maximum salary cap subject to FICA was raised from \$18,500 in 16-17 to \$168,220 in 24-25, thereby increasing the employer FICA portion accordingly.
3. In November 2010, the District joined the Nassau County Cooperative, a cooperative of school districts organized to effectively manage the expenses associated with workers compensation claims, their administration, state assessments, and insurance for catastrophic claims. The annual payment includes a component for incurred but not reported claims. The District previously used a "pay as you go" method for workers compensation. The District retained management of claims related to periods prior to its joining the cooperative ("Tail Claims").
4. The District contribution per employee is 1.5% of compensation for MASA and District Office Administration and 3% for the Superintendent. Pursuant to the contract with MEA, the per-employee contribution is fixed at \$1,000.
5. Medicare reimbursement is impacted by a Federal law effective January 1, 2007, whereby beneficiaries with adjusted gross incomes of >\$103,000 (or > \$206,000 for married couples filing jointly) are required to pay higher premiums for Medicare. NYS Civil Service Law requires the District to reimburse the base premium and the entire excess to the District's retirees. The 24-25 budget reflects actual expense experience in 23-24. In 07-08, Medicare reimbursement was \$356,079.

	Actual Expenditures		Budget 23-24	Proposed Budget 24-25	\$ Variance % Variance	
	22-23	23-24			24-25 vs. 23-24	24-25 vs. 23-24
A 9000 EMPLOYEE BENEFITS						
9000 872 99 99 Health Insurance - Retired	4,048,077	4,585,269	5,389,970	6	804,701	17.5%
9000 873 99 99 Health Insurance - Surviving Spouse	0	0	0	0	0	0.0%
9000 874 99 99 Health Insurance - HIP	0	0	0	0	0	0.0%
9089 800 99 99 Other Benefits	(52,118)	0	0	0	0	0.0%

6. The Family Health insurance premiums increased 2.8% in 2019, -1.0% in 2020, 2.7% in 2021, 12.7% in 2022, 14.9% in 2023, and 6.0% in 2024. The assumed increase for 2025 is 7.0%. The 24-25 blended rate used for the 24-25 budget represents an actual 6.0% increase in 2024 and an assumed increase of 7.23% in 2025. Rates for retirees (Medicare - 2) changed by -6.1% in 2019, -2.9% in 2020, 0.6% in 2021, 0.2% in 2022, 11.9% in 2023, and 20.6% in 2024. The assumed increase for 2025 is 7%. The 24-25 rate represents an actual 20.6% increase in 2024 and an assumed increase of 7% for 2025. The volatility of increases in health insurance premiums can significantly impact the budget, as was the case in 22-23, 23-24, and again in 24-25. Decrease reflects reduction in active employee staffing budgeted for 24-25.

7. These expenses are reflective of employee participation in the District's Health Insurance Declination Savings program. Under the District's various collective bargaining agreements, when an employee declined to be covered under the District's health insurance policy, the employee is paid a fixed amount as declination pay. Pursuant to the contract with the MASA, the payment to MASA members for family health insurance declination is fixed at \$4,500, pursuant to the contract with the MEA, the payment to MEA members for family health insurance is fixed at \$3,000, and, pursuant to the contract with MESPA, the payment to MESPA members for family health insurance declination is fixed at \$2,000.

	Actual Expenditures		Budget 23-24	Proposed Budget 24-25	\$ Variance % Variance	
	22-23	23-24			24-25 vs. 23-24	24-25 vs. 23-24
A 9700 DEBT SERVICE						
A 9760 TAX ANTICIPATION NOTES						
9760 700 99 99 Interest	\$71,700	\$82,000	\$206,000	1	\$124,000	151.2%
	71,700	82,000	206,000	1	124,000	151.2%

1. Tax anticipation notes are issued in anticipation of the receipt of property tax revenues. In 22-23, the District borrowed \$9 million and incurred interest expense of \$73,500 exclusive of premium of \$1,800 at a net rate of 3.41%. The TAN was prepaid in 22-23. In 23-24, the District borrowed \$7 million at a net rate of 3.62%, with a repayment date of June 21, 2024. The 24-25 budget assumes borrowings of \$7 million, with a similar rate and payback period to 23-24. Interest revenue offsets a portion of the 24-25 increase in interest expense.

TOTAL 9760 TAX ANTICIPATION NOTES	\$71,700	\$82,000	\$206,000		\$124,000	151.2%
TOTAL 9000 UNDISTRIBUTED	\$25,337,119	\$27,069,971	\$28,434,271		\$1,364,300	5.0%

A 9900 INTERFUND TRANSFERS

									Actual		Proposed		Variance	
									Expenditures	Budget	Budget	Budget	24-25	vs. 24-25
								22-23	23-24	24-25	24-25	23-24	23-24	24-25
9950	901	99	Transfer to Special Aid				188,078		225,000	200,000	1	\$269,165	(25,000)	-11.1%
9950	902	99	Transfer to Debt Service: ²											
			Public Library Principal Refunded June 2019				750,000		785,000	830,000		45,000	45,000	5.7%
			Public Library Interest Refunded June 2019				276,500		238,125	197,750		(40,375)	(40,375)	-17.0%
			School District Principal Refunded May 2016				1,160,000		0	0		0	0	0.0%
			School District Interest Refunded May 2016				58,000		0	0		0	0	0.0%
			Principal-Energy Performance Contract Refunded 2012				271,620		271,620	0		0	0	0.0%
			Interest - Energy Performance Contract Refunded 2012				4,034		4,034	0		0	0	0.0%
			Principal-Energy Performance Contract 2023				0		0	311,410		311,410	311,410	100.0%
			Interest-Energy Performance Contract 2023				0		0	45,651		45,651	45,651	100.0%
			School District Principal - Issued May 2016				335,000		340,000	345,000		5,000	5,000	1.5%
			School District Interest - Issued May 2016				131,569		124,869	118,069		(6,800)	(6,800)	-5.4%
			School District Principal - Issued December 2016				265,000		270,000	275,000		5,000	5,000	1.9%
			School District Interest - Issued December 2016				146,919		138,894	130,719		(8,175)	(8,175)	-5.9%
			School District Principal - Issued June 2017				245,000		245,000	250,000		5,000	5,000	2.0%
			School District Interest - Issued June 2017				114,331		109,432	104,531		(4,901)	(4,901)	-4.5%
			School District Principal - Issued September 2018				50,000		50,000	55,000		5,000	5,000	0.0%
			School District Interest - Issued September 2018				15,350		12,850	10,350		(2,500)	(2,500)	-19.5%
			School District BAN II - Anticipated Interest April 2025				0		0	1,000,000	2	1,000,000	1,000,000	0.0%
			School District Principal - Anticipated Issuance May 2023				0		700,000	0		(700,000)	(700,000)	0.0%
			School District Interest - Anticipated Issuance May 2023				0		664,491	0		(664,491)	(664,491)	100.0%
			School District BAN I - Anticipated Interest August 2024				0		0	550,000	2	550,000	550,000	100.0%

1. In the past, the District typically transferred from the general fund to the special aid fund the District's anticipated 20% share of special education summer school expenses required by State law, and anticipated receivables from New York State of 80% of the District's special education summer school expenses. Analysis of actual reimbursements indicated an estimated revised District share of approximately 40%.
2. Over the last several years, the District has refinanced all debt that was eligible to be refinanced. On December 3, 2014, the District's voters approved a Capital Projects Bond Referendum for projects totaling \$22,609,870 which is funded by up to \$19,493,194 of bonds, and a transfer from the general fund of \$466,676 (in lieu of budgeted debt service), \$2.4 million of capital reserve funds and a \$250,000 gift from the Manhasset School Community Association. The District issued \$7.35 million in May 2016 at a net interest cost of 2.42%. The District issued \$6 million in December 2016 at a net interest cost of 3.17%. The District issued \$5.5 million in June 2017 at a net interest cost of 2.72%. The District issued the final debt issuance pursuant to the 2014 Capital Projects in September 2018, at a net interest cost of 3.00%. In June 2019, the Manhasset Public Library refinanced its outstanding debt and issued \$8.2 million at a net interest cost of 1.48%. In December, 2022, the voters approved a Capital Projects Bond Referendum for projects totaling \$43,996,484 to be funded by up to \$43,926,484 of bonds, and a grant of \$70,000. The District issued a Bond Anticipation Note in 2023-24 in the amount of \$11,000,000 at a net interest cost of 3.61% to fund the initial phase that commenced in 2023-24, and the district plans to issue bonds or bond anticipation notes to fund the continuation of projects through the 2024-25 school year, and the estimated payment is reflected in the 2024-25 budget at an assumed net interest cost of 3.57%. The District is commencing an Energy Performance Contract in the 2024-25 school year, with a total project cost of \$7,595,359, and the estimated payment is reflected in the 2024-25 budget at an assumed net interest cost of 4.1%. Bond Anticipation Note interest must be paid from the General Fund.

A9900 INTERFUND TRANSFERS

				Actual		Proposed		% Variance	
				Expenditures	Budget	Budget	24-25	24-25	vs.
				22-23	23-24	24-25	23-24	23-24	23-24
9950	903	99	Transfer to Capital Projects Fund	0	0	0	0	0	0.0%
9950	906	99	Transfer to Cafeteria Fund	77,172	55,000	80,000	3	25,000	45.5%
9950	907	99	Transfer to Repair Reserve	0	0	0	4	0	0.0%

3. The District's school lunch program has been a model for many years in delivering healthy, appetizing meals to our students in accordance with strict nutritional guidelines. During this time, Manhasset participated in and complied with the requirements of the National School Lunch Program and received subsidies for providing meals to those children who cannot afford to pay for them, in whole or in part. In 22-23, 7.33% of our students qualified for free or reduced meals; in 23-24 that figure is 9.04%. This is a 268% increase over 09-10.

The Federal Healthy Hunger Free Kids Act of 2010 was enacted to address childhood obesity and imposes rigid caloric and meal content standards. The standards are built around grade configurations for elementary (K-5), middle school (6-8) and high school (9-12) which are not the same for Manhasset. Given the grade configurations of our schools, we cannot comply with the grade-specific caloric standards of HHFKA, in particular at the Secondary School. In addition, HHFKA's protein, grain and portion requirements are too restrictive to support our students' active day. In a word, our children were hungry!! The District determined that it was not in the best interests of our students to comply with HHFKA.

In the Summer of 2013, HHFKA was revised to permanently relax some of the meal content and portion size standards. As a result, the District determined that it could participate in the National School Lunch Program at the elementary schools, while continuing to provide nutritious and filling meals to our elementary students. However, even with the relaxed standards, the District remains unable to comply with the caloric and smart snack standards of HHFKA at the Secondary School and the District withdrew the Secondary School from participation in the National School Lunch Program. As a result, the District bears the cost to purchase meals for those students who qualify for free and reduced subsidies. \$48,346, \$48,178, \$48,650, \$54,354, \$48,226, \$50,167, and \$31,152 were needed to cover those subsidies in 13-14, 14-15, 15-16, 16-17, 17-18, 18-19 and 19-20, respectively, that were previously provided by the government. 19-20 is understated due to the school closure because of the COVID-19 pandemic. In 20-21 and 21-22, the Federal government subsidized all school lunch programs, and the transfer was not necessary. The increase in 24-25 is due to the increased cost for said subsidies.

TOTAL 9900 INTERFUND TRANSFERS

\$4,088,573 \$4,234,315 \$4,503,480 \$269,165 6.4%

GRAND TOTAL GENERAL FUND

\$103,926,656 \$107,733,004 \$111,286,207 \$3,553,203 3.30%

III. APPENDIX

APPENDIX

TABLE

TABLE

	<u>PUPIL ENROLLMENT AND STAFFING</u>	
I	Pupil Enrollment 1997-1998 through 2023-2024 (Actual) and 2024-2025 (Projected)	XIII Debt Service Schedule
II	Projected Enrollment by Grade 2024-2025	XIV Administrative Salary Disclosure for the 2024-2025 Budget
III	Projected Elementary Class Size: 2024-2025	XV 2023-2024 Federally Funded Projects
IV	Detailed Schedules of Full Time Equivalents	XVI BOCES Accounts Included in the 2024-2025 Budget
	a. Munsey Park	<u>TAX ANALYSES</u>
	b. Shelter Rock	XVII Tax Levy and State Aid as Percent of Budget
	c. Middle School	XVIII Tax Levy Percentage Increases
	d. High School	XIX 2023-2024 Nassau County Class I School Tax Rates
	e. District	<u>FACILITIES</u>
V	Consolidated Schedule of Full Time Equivalents - District Wide	XX Budgeted Facilities Staffing 2024-2025
	<u>BUDGET ANALYSES</u>	XXI District Transportation
VI	Budget Increases 2000-2001 through 2024-2025	<u>FUND BALANCE</u>
VII	Budget Per Pupil 2000-2001 through 2024-2025	XXII Fund Balance Restricted and Assigned Historical
VIII	Budget Per Pupil Percent Variance 2000-2001 Through 2024-2025	XXIII General Fund Balance as Percent of Budget
IX	2022-2023 Per Pupil Costs - Nassau County Districts	XXIV Fund Balance and Reserves
X	Health Insurance - Percentage Increases Family	XXV Nassau County Districts 7/1/23 Fund Balance as Percentage of 2022-23 Actual Revenue and Actual Expenditures
XI	Health Insurance - Family Premium Costs	
XII	Health Insurance - Participant Breakdown	

Note: Following the Appendix is the Nassau County Department of Assessment Exemption Impact Statement, required Pursuant to Section 495 of the Real Property Tax Law.

**MANHASSET UFSD
PUPIL ENROLLMENT 1997-98 THROUGH 2023-24 (ACTUAL)
AND 2024-25 (PROJECTED)***

YEAR	PUBLIC SCHOOLS				OUT OF DISTRICT		TOTAL
	ELEMENTARY	MIDDLE SCHOOL	HIGH SCHOOL	TOTAL	SPECIAL EDUCATION	EDUCATION	
1997-98	1314	385	707	2406	46	2452	
1998-99	1266	397	698	2361	46	2407	
1999-00	1289	383	709	2381	42	2423	
2000-01	1325	388	716	2429	48	2477	
2001-02	1360	413	738	2511	45	2556	
2002-03	1411	428	785	2624	45	2669	
2003-04	1506	424	770	2700	42	2742	
2004-05	1588	441	790	2819	49	2868	
2005-06	1621	463	785	2869	53	2922	
2006-07	1642	468	789	2899	50	2949	
2007-08	1684	488	833	3005	48	3053	
2008-09	1672	516	831	3019	37	3056	
2009-10	1732	492	892	3116	30	3146	
2010-11	1714	530	922	3166	30	3196	
2011-12	1685	571	937	3193	28	3221	
2012-13	1671	594	1000	3265	27	3292	
2013-14	1694	576	1016	3286	39	3325	
2014-15	1649	596	1094	3339	37	3376	
2015-16	1615	581	1127	3323	35	3358	
2016-17	1601	538	1164	3303	36	3339	
2017-18	1627	519	1133	3279	36	3315	
2018-19	1637	498	1091	3226	43	3269	
2019-20	1618	505	1044	3167	36	3203	
2020-21	1540	517	982	3039	37	3076	
2020-22	1530	510	980	3020	38	3058	
2022-23	1514	522	964	3000	29	3029	
2023-24	1491	516	1013	3020	30	3050	
2024-25 (Proj)	1441	533	1025	2999	35	3034	

*All numbers are from the Form A of the District's ST-3 reports filed with the State Education Department, except for projected 2024-25. 2024-25 projection is based on the District's 2023 BEDS data (10-4-23) and Budget presentations. See Table II.

TABLE I

MANHASSET UFSD
PROJECTED ENROLLMENT BY GRADE: 2024-25¹

SCHOOLS	ID ²	K	1	2	3	4	5	6	TOTAL ELEM.	TOTAL			TOTAL HS				
										7	8	MS		9	10	11	12
Munsey Park	0	87	100	99	120	112	146	151	815								
Shelter Rock	19	68	79	73	95	83	103	106	626								
Total	19	155	179	172	215	195	249	257	<u>1441</u>								
Middle School	2									272	259	533					
High School	5												250	270	236	264	1025
Total Secondary																	1558

TOTAL ELEMENTARY 1441

TOTAL SECONDARY 1558

TOTAL K - 12 2999

**OUT OF DISTRICT SPECIAL
EDUCATION** 35³

TOTAL 3034

¹ Projected class size for Kindergarten is based on the average live birth data from Nassau County and Kindergarten enrollment trend analysis from 2005-present. For grades 1 through 6, class size projections are based on the current cohort enrollment for each grade level at each school as of NYSED BEDS Day, October 4, 2023. The District then adds the projected cohort change or growth factor that may result from net new registrants for each grade level. The projected cohort change is based on long-term trend analysis of the three, five, and seven-year averages of net new registrants that have actually occurred in each year from 2005 to the present. Middle School and High School enrollment is projected based on current enrollment as of NYSED BEDS day, and adjusted for net cohort change using the same methodology as the elementary projections.

² Reflects special education students projected to attend in-district Manhasset public schools.

³ Reflects those resident pupils that are projected to attend out-of-district special education schools in 2024-25.

TABLE II

**MANHASSET UFSD
PROJECTED ELEMENTARY CLASS SIZE: 2024-25**

CLASS SIZE	SPECIAL EDUCATION	KINDERGARTEN	GRADES 1 - 6
28			
27			
26			
25			
24			
23			2
22			7
21			20
20			22
19			8
18			3
17		2	
16		7	
15			
14			
13			
12			
11			
10			
9	1		
8			
7	1		
6			
5			
4	1		
3			
2			
1			
TOTAL CLASSES	3	9	62
AVERAGE CLASS SIZE		17.22	20.42

See footnote I on Table II. Elementary section size is projected based on the enrollment projections and the class size guidelines for each grade level: K:21; Grade 1 and 2: 22; Grade 3: 23; Grade 4: 24; Grades 5 and 6: 26.

TABLE III

**MANHASSET UFSD
 DETAILED SCHEDULE OF FULL TIME EQUIVALENTS
 MUNSEY PARK
 ACTUAL 2022-23, BUDGET VS. ACTUAL 2023-24, BUDGET 2024-25**

	2022 - 2023		2023 - 2024		2024 - 2025	
	Actual	Budget	Actual	Budget	Budget	Var.
KINDERGARTEN	5.00	5.00	5.00	5.00	5.00	0.00
CLASSROOM TEACHERS 1 - 6	36.00	33.00	34.00	35.00	35.00	2.00
SPECIALISTS						
Physical Education	2.80	2.80	2.60	2.70	2.70	-0.10
Reading	6.50	6.50	6.00	6.00	6.00	-0.50
ENL - English as a New Language	3.00	3.00	3.00	2.50	2.50	-0.50
Science	1.00	1.00	1.00	1.00	1.00	0.00
Health	0.50	0.50	0.50	0.50	0.50	0.00
Math	3.00	3.00	3.00	3.00	3.00	0.00
Music	4.13	4.13	4.00	4.00	4.00	-0.13
Art	1.47	1.47	1.40	1.40	1.40	-0.07
SPECIALISTS	22.40	22.40	21.50	21.10	21.10	-1.30
LIBRARY/MEDIA	1.00	1.00	1.00	1.00	1.00	0.00
COMPUTER AIDED INSTRUCTION	2.00	2.00	1.50	1.00	1.00	-1.00
TOTAL TEACHERS - GENERAL ED	66.40	63.40	63.00	63.10	63.10	-0.30
SPECIAL EDUCATION - CLASSROOM	8.00	8.00	8.00	9.00	9.00	1.00
SPECIAL EDUCATION - SPEECH	2.40	2.40	2.40	2.20	2.20	-0.20
SCHOOL COUNSELORS	1.00	1.00	1.00	1.00	1.00	0.00
PSYCHOLOGISTS	1.50	1.50	1.50	1.50	1.50	0.00
SOCIAL WORKERS	1.00	1.00	1.00	1.00	1.00	0.00
TOTAL TEACHERS - PUPIL SERVICES	13.90	13.90	13.90	14.70	14.70	0.80
TOTAL TEACHERS	80.30	77.30	76.90	77.80	77.80	0.50

TABLE IV - a (1)

MANHASSET UFSD
DETAILED SCHEDULE OF FULL TIME EQUIVALENTS
MUNSEY PARK
ACTUAL 2022-23, BUDGET VS. ACTUAL 2023-24, BUDGET 2024-25

	2022 - 2023		2023 - 2024		2024 - 2025	
	Actual	Budget	Actual	Budget	Budget	Var.
BUILDING ADMINISTRATION	2.00	2.00	2.00	2.00	2.00	0.00
DISTRICT COORDINATORS/DIRECTORS	1.10	1.20	1.20	1.20	1.20	0.00
TEACHER ASSTS./AIDES - SPECIAL EDUCATION	10.60	10.60	9.60	5.60	-5.00	
OTHER:						
TEACHER ASSTS. - READING	0.00	0.00	0.00	0.00	0.00	0.00
TEACHER ASSTS. /AIDES- LIBRARY	1.00	1.00	1.00	0.50	-0.50	
TEACHER ASSTS. - COMPUTER AIDED INST.	1.00	1.00	1.00	0.00	-1.00	
TEACHER ASSTS./AIDES - STUDENTS W/504 CERTS.	0.00	0.00	0.00	0.00	0.00	0.00
HEALTH - NURSES	2.00	2.00	2.00	2.00	2.00	0.00
SUPERVISORY AIDES	14.23	12.66	12.66	12.66	12.66	0.00
CLERICAL SUPPORT	4.00	4.00	4.20	4.20	4.20	0.20
FACILITIES - CLEANERS	7.00	7.00	7.00	7.00	7.00	0.00
FACILITIES - MAINTAINERS	1.00	1.00	1.00	1.00	1.00	0.00
FACILITIES - GROUNDS	1.00	1.00	1.00	1.00	1.00	0.00
TOTAL SECURITY GUARDS	0.00	1.00	1.00	2.00	2.00	1.00
TOTAL OTHER STAFFING	31.23	30.66	30.86	30.36	30.36	-0.30
TOTAL ALL STAFF - MUNSEY PARK	125.23	121.76	120.56	116.96	116.96	-4.80

TABLE IV - a (2)

**MANHASSET UFSD
 DETAILED SCHEDULE OF FULL TIME EQUIVALENTS
 SHELTER ROCK
 ACTUAL 2022-23, 2023-24 BUDGET vs. ACTUAL, BUDGET 2024-25**

	<u>2022 - 2023</u>	<u>2023 - 2024</u>	<u>2024 - 2025</u>
	Actual	Budget Actual	Budget Actual
			Var.
			Bud. vs. Bud.
KINDERGARTEN	4.00	4.00 4.00	4.00 0.00
CLASSROOM TEACHERS 1 - 6	26.00	26.00 28.00	27.00 1.00
SPECIALISTS			
Physical Education	2.20	2.20 2.40	2.30 0.10
Reading	5.50	5.50 5.00	5.00 -0.50
Science	1.00	1.00 1.00	1.00 0.00
Health	0.50	0.50 0.50	0.50 0.00
Math	3.00	3.00 3.00	3.00 0.00
Music	3.87	3.87 4.00	4.00 0.13
Art	1.13	1.13 1.20	1.20 0.07
ENL - English as a New Language	3.00	3.00 3.00	2.50 -0.50
SPECIALISTS	20.20	20.20 20.10	19.50 -0.70
LIBRARY/MEDIA	1.00	1.00 1.00	1.00 0.00
COMPUTER AIDED INSTRUCTION	2.00	2.00 1.50	1.00 -1.00
TOTAL TEACHERS - GENERAL ED	53.20	53.20 54.60	52.50 -0.70
SPECIAL EDUCATION - CLASSROOM	11.00	11.00 11.00	10.00 -1.00
SPECIAL EDUCATION - SPEECH	4.00	3.50 3.60	3.20 -0.30
SCHOOL COUNSELORS	1.00	1.00 1.00	1.00 0.00
PSYCHOLOGISTS	1.50	1.50 1.50	1.5 0.00
SOCIAL WORKERS	1.00	1.00 1.00	1.00 0.00
TOTAL TEACHERS - PUPIL SERVICES	18.50	18.00 18.10	16.70 -1.30
TOTAL TEACHERS	71.70	71.20 72.70	69.20 -2.00

TABLE IV - b (1)

**MANHASSET UFSD
 DETAILED SCHEDULE OF FULL TIME EQUIVALENTS
 SHELTER ROCK
 ACTUAL 2022-23, 2023-24 BUDGET vs. ACTUAL, BUDGET 2024-25**

	2022 - 2023		2023 - 2024		2024 - 2025	
	Actual	Budget	Actual	Budget	Budget	Var.
BUILDING ADMINISTRATION	2.00	2.00	2.00	2.00	2.00	0.00
DISTRICT COORDINATORS/DIRECTORS	1.10	1.20	1.20	1.20	1.20	0.00
TEACHER ASSTS./AIDES - SPECIAL EDUCATION	21.58	21.58	19.58	16.33	16.33	-5.25
OTHER:						
TEACHER ASSTS. - READING	0.00	0.00	0.00	0.00	0.00	0.00
TEACHER ASSTS. - ENL	0.00	0.00	0.00	0.00	0.00	0.00
TEACHER ASSTS./AIDES - LIBRARY	1.00	1.00	1.00	0.50	0.50	-0.50
TEACHER ASSTS. - COMPUTER AIDED INSTR.	1.00	1.00	1.00	0.00	0.00	-1.00
TEACHER ASSTS. - 504 PLANS	0.00	0.00	0.00	0.00	0.00	0.00
HEALTH - NURSES	2.00	2.00	2.00	2.00	2.00	0.00
SUPERVISORY AIDES	9.71	9.71	9.71	9.71	9.71	0.00
CLERICAL SUPPORT	4.00	4.00	4.20	4.20	4.20	0.20
FACILITIES - CLEANERS	7.00	7.00	7.00	7.00	7.00	0.00
FACILITIES - MAINTAINERS	1.00	1.00	1.00	1.00	1.00	0.00
FACILITIES - GROUNDS	1.00	1.00	1.00	1.00	1.00	0.00
TOTAL SECURITY GUARDS	1.00	1.00	1.00	1.00	2.00	1.00
TOTAL OTHER STAFFING	27.71	27.71	27.91	27.41	27.41	-0.30
TOTAL ALL STAFF - SHELTER ROCK	124.09	123.69	123.39	116.14	116.14	-7.55

TABLE IV - b (2)

**MANHASSET UFSD
DETAILED SCHEDULE OF FULL TIME EQUIVALENTS
MIDDLE SCHOOL**

ACTUAL 2022-23, 2023-24 BUDGET vs. ACTUAL, 2024-25 BUDGET

	2022 - 2023		2023 - 2024		2024 - 2025		Var.
	Actual	Budget	Actual	Budget	Budget	Bud.	
ENGLISH	5.00	4.60	4.60	4.60	4.80	0.20	
READING	1.20	1.20	1.20	1.20	1.20	0.00	
MATH	4.90	4.90	4.70	4.90	4.60	-0.10	
SCIENCE	5.90	5.90	5.90	5.90	5.60	-0.30	
TECHNOLOGY - STEM	1.00	1.20	1.20	1.20	1.00	-0.20	
SOCIAL STUDIES	4.20	4.00	4.00	4.00	4.20	0.20	
HOME/CAREERS/BUSINESS	1.00	1.00	1.00	1.00	0.70	-0.30	
WORLD LANGUAGES	4.40	4.20	4.20	4.20	4.40	0.20	
ENGLISH AS A NEW LANGUAGE	0.70	0.80	0.70	0.80	0.70	0.00	
MUSIC	3.60	3.60	3.60	3.60	3.60	0.00	
ART	1.60	1.60	1.60	1.60	1.60	0.00	
DRAMA	0.60	0.60	0.60	0.60	0.40	-0.20	
PHYSICAL EDUCATION	2.10	2.10	2.10	2.10	2.10	0.00	
HEALTH	1.00	1.00	1.00	1.00	1.00	0.00	
COMPUTER APPLICATIONS	1.00	1.00	1.00	1.00	0.50	-0.50	
LIBRARY/MEDIA	1.00	1.00	1.00	1.00	1.00	0.00	
LEAD TCHR - ATTENDANCE/ACTIVITIES COOR.	0.00	0.00	0.00	0.00	0.00	0.00	
LEAD TEACHER - ATHLETICS	0.40	0.40	0.40	0.40	0.40	0.00	
TOTAL TEACHERS - GENERAL ED	39.60	38.80	38.80	39.10	37.80	-1.00	
SPECIAL EDUCATION - CLASSROOM	9.30	9.70	9.70	10.00	9.30	-0.40	
SPECIAL EDUCATION - SPEECH	1.30	1.30	1.30	1.30	1.30	0.00	
SCHOOL COUNSELORS/GUIDANCE	2.00	2.00	2.00	2.00	2.00	0.00	
PSYCHOLOGISTS	1.40	1.40	1.40	1.40	1.40	0.00	
SOCIAL WORKERS	1.00	1.00	1.00	1.00	1.00	0.00	
TOTAL TEACHERS - PUPIL SERVICES	15.00	15.40	15.40	15.70	15.00	-0.40	
TOTAL TEACHERS	54.60	54.20	54.20	54.80	52.80	-1.40	

TABLE IV - c (1)

**MANHASSET UFSD
 DETAILED SCHEDULE OF FULL TIME EQUIVALENTS
 MIDDLE SCHOOL
 ACTUAL 2022-23, 2023-24 BUDGET vs. ACTUAL, 2024-25 BUDGET**

	2022 - 2023		2023 - 2024		2024 - 2025		Var.
	Actual	Budget	Actual	Budget	Budget	Bud.	
BUILDING ADMINISTRATORS	1.00	1.00	1.00	1.00	1.34	0.34	
DISTRICT COORDINATORS	1.55	1.45	1.45	1.45	1.45	0.00	
TEACHER ASSTS./AIDES - SPECIAL EDUCATION	3.50	8.00	8.00	8.00	8.00	0.00	
OTHER:							
TEACHER ASSTS. - LIBRARY	0.40	0.40	0.40	0.40	0.00	-0.40	
TEACHER ASSTS. - COMPUTER AIDED INSTR.	0.00	0.00	0.00	0.00	0.00	0.00	
TEACHER ASSTS. - MATH LAB	0.00	0.00	0.00	0.00	0.00	0.00	
TEACHER ASSTS. - SOC. STUDIES LAB	0.00	0.00	0.00	0.00	0.00	0.00	
TEACHER ASSTS. - SCIENCE LAB	0.00	0.00	0.00	0.00	0.00	0.00	
TEACHER ASSTS. - GENERAL INSTR.WELLNESS CTR.	0.00	0.00	0.00	1.00	1.00	1.00	
HEALTH - NURSES	0.66	0.66	0.66	0.66	0.66	0.00	
CLERICAL SUPPORT - MAIN OFFICE	1.00	1.00	1.00	1.36	1.36	0.36	
CLERICAL SUPPORT - ART, MUSIC, DRAMA	0.33	0.33	0.33	0.33	0.33	0.00	
CLERICAL SUPPORT - GUIDANCE	1.00	1.00	0.50	0.50	0.50	-0.50	
CLERICAL SUPPORT - HEALTH	0.33	0.33	0.33	0.33	0.33	0.00	
CLERICAL SUPPORT - ATHLETICS	0.66	0.66	0.66	0.66	0.66	0.00	
SUPERVISORY AIDES	1.32	1.32	0.99	0.99	0.99	-0.33	
TOTAL M.S. CLEANERS	4.47	4.47	4.47	4.47	4.47	0.00	
TOTAL M.S. MAINTAINERS	1.00	1.00	1.00	1.00	1.00	0.00	
TOTAL M.S. GROUNDS	1.00	1.00	1.00	1.00	1.00	0.00	
TOTAL SECURITY GUARDS/AIDES	3.19	3.19	3.19	3.19	3.03	-0.16	
TOTAL OTHER STAFFING	15.36	15.36	15.89	15.89	15.33	-0.03	
TOTAL ALL STAFF - MS	76.01	80.01	81.14	81.14	78.92	-1.09	

TABLE IV - c (2)

**MANHASSET UFSD
 DETAILED SCHEDULE OF FULL TIME EQUIVALENTS
 HIGH SCHOOL
 ACTUAL 2022-23, 2023-24 BUDGET vs. ACTUAL, 2024-25 BUDGET**

	2022 - 2023		2023 - 2024		2024 - 2025		Var. Bud. vs. Bud.
	Actual	Budget	Budget	Actual	Budget	Bud.	
ENGLISH	10.00	10.10	10.00	10.60	0.50		
READING	0.80	0.80	0.80	0.80	0.00		
MATH	11.10	11.80	11.40	12.10	0.30		
SCIENCE	15.10	16.10	16.10	16.40	0.30		
TECHNOLOGY - STEM	2.00	2.00	2.00	2.20	0.20		
SOCIAL STUDIES	11.00	11.80	11.40	12.80	1.00		
HOME/CAREERS	0.00	0.00	0.00	0.00	0.00		
BUSINESS	0.40	0.50	0.50	1.00	0.50		
WORLD LANGUAGES	9.20	8.80	8.80	9.00	0.20		
ENGLISH AS A NEW LANGUAGE	1.30	1.30	1.20	1.30	0.00		
MUSIC	3.40	3.40	3.40	3.40	0.00		
ART	3.80	3.40	3.40	3.40	0.00		
DRAMA	0.40	0.40	0.40	0.40	0.00		
PHYSICAL EDUCATION	3.50	3.50	3.50	3.50	0.00		
HEALTH	1.00	1.00	1.00	1.00	0.00		
COMPUTER APPLICATIONS	0.60	0.60	0.40	0.00	-0.60		
LIBRARY/MEDIA	1.00	1.00	1.00	1.00	0.00		
LEAD TEACHER - ATTENDANCE	0.40	0.40	0.40	0.00	-0.40		
ATHLETICS	0.00	0.00	0.00	0.00	0.00		
TOTAL TEACHERS - GENERAL ED	75.00	76.90	75.70	78.90	2.00		
SPECIAL EDUCATION - CLASSROOM	13.30	13.30	13.00	12.70	-0.60		
SPECIAL EDUCATION - SPEECH	1.50	1.30	1.30	1.30	0.00		
SCHOOL COUNSELORS/GUIDANCE	6.00	6.00	6.00	6.00	0.00		
PSYCHOLOGISTS	1.60	1.60	1.60	1.60	0.00		
SOCIAL WORKERS	1.00	1.00	1.00	1.00	0.00		
TOTAL TEACHERS - PUPIL SERVICES	23.40	23.20	22.90	22.60	-0.60		
TOTAL TEACHERS	98.40	100.10	98.60	101.50	1.40		

TABLE IV - d (1)

**MANHASSET UFSD
 DETAILED SCHEDULE OF FULL TIME EQUIVALENTS
 HIGH SCHOOL
 ACTUAL 2022-23, 2023-24 BUDGET vs. ACTUAL, 2024-25 BUDGET**

	2022 - 2023		2023 - 2024		2024 - 2025		Var.
	Actual	Budget	Actual	Budget	Budget	Budget	
BUILDING ADMINISTRATORS	2.10	2.00	2.00	2.66	0.66		
DISTRICT COORDINATORS/DIRECTORS	2.90	2.90	2.90	2.90	0.00		
TEACHER ASSTS./AIDES- SPECIAL EDUCATION	18.50	14.00	14.00	14.00	0.00		
OTHER:							
TEACHER ASSTS. - LIBRARY	0.60	0.60	0.60	0.00	-0.60		
TEACHER ASSTS. COMPUTER AIDED INSTR.	0.00	0.00	0.00	0.00	0.00		
TEACHER ASSTS. - MATH LAB	1.60	1.60	1.00	0.67	-0.93		
TEACHER ASSTS. - SOC. STUDIES LAB	1.00	1.00	1.00	0.67	-0.33		
TEACHER ASSTS. - WORLD LANGUAGES LAB	1.00	1.00	1.00	1.00	0.00		
TEACHER ASSTS. - SCIENCE LAB	2.00	2.00	2.00	2.00	0.00		
TEACHER ASSTS. - ENGLISH	1.00	1.00	1.00	0.66	-0.34		
TEACHER ASSTS. - ENL	0.00	0.00	0.00	0.00	0.00		
HEALTH - NURSES	1.34	1.34	1.34	1.34	0.00		
CLERICAL SUPPORT - MAIN OFFICE	2.00	2.00	2.74	2.74	0.74		
CLERICAL SUPPORT - ART, MUSIC, DRAMA	0.67	0.67	0.67	0.67	0.00		
CLERICAL SUPPORT - GUIDANCE	3.00	3.00	3.00	3.00	0.00		
CLERICAL SUPPORT - HEALTH	0.67	0.67	0.67	0.67	0.00		
CLERICAL SUPPORT - ATHLETICS	1.34	1.34	1.34	1.34	0.00		
SUPERVISORY AIDES	2.68	2.68	2.01	2.01	-0.67		
TOTAL H.S. CLEANERS	9.03	9.03	9.03	9.03	0.00		
TOTAL H.S. MAINTAINERS	2.00	2.00	2.00	2.00	0.00		
TOTAL H.S. GROUNDS	2.00	2.00	2.00	2.00	0.00		
TOTAL SECURITY GUARDS	6.46	6.46	6.46	6.46	0.16		
TOTAL OTHER STAFFING	38.39	38.39	37.86	36.42	-1.97		
TOTAL ALL STAFF - HS	160.29	157.39	155.36	157.48	0.09		

TABLE IV - d (2)

**MANHASSET UFSD
 DETAILED SCHEDULE OF FULL TIME EQUIVALENTS- DISTRICT
 ACTUAL 2022-23, 2023-24 BUDGET VS ACTUAL, 2024-25 BUDGET**

	2022 - 2023	2023 - 2024	2024 - 2025	Var.
	Actual	Budget	Budget	Bud. vs. Bud.
ADMINISTRATION/SUPERVISORY				
SUPERINTENDENT	1.00	1.00	1.00	0.00
ASSISTANT SUPERINTENDENT FOR BUSINESS AND OPERATIONS	1.00	1.00	1.00	0.00
ADMINISTRATOR FOR HUMAN RESOURCES	1.00	1.00	1.00	0.00
ASSISTANT SUPERINTENDENT FOR CURRICULUM AND INSTRUCTION	1.00	1.00	1.00	0.00
ADMINISTRATOR FOR ASSESSMENT & DATA ANALYSIS	1.00	1.00	1.00	0.00
DIRECTOR OF FACILITIES	1.00	1.00	1.00	0.00
EXECUTIVE DIRECTOR FOR STUDENT SERVICES	1.00	1.00	1.00	0.00
DIRECTORS OF SPECIAL EDUCATION	2.00	2.00	2.00	0.00
DIRECTOR - INSTRUCTIONAL TECHNOLOGY	1.00	1.00	1.00	0.00
DIRECTOR OF SCHOOL COUNSELING (GUIDANCE) AND SOCIAL WORKERS	1.00	1.00	1.00	0.00
DIRECTOR OF PHYSICAL EDUCATION	0.25	0.25	0.25	0.00
TOTAL ADMINISTRATION	11.25	11.25	11.25	0.00
DISTRICT TEACHERS				
SPECIAL EDUCATION TEACHERS				
EVALUATOR - DISTRICT WIDE	0.40	0.40	0.40	0.00
PSYCHOLOGIST-CSE CHAIR DISTRICT WIDE	1.00	1.00	1.00	0.00
PSYCHOLOGIST - NON-PUBLIC STUDENTS	0.60	0.60	0.60	0.00
PSYCHOLOGIST - OUT OF DISTRICT STUDENTS	0.00	0.00	0.00	0.00
PSYCHOLOGIST - PRE-SCHOOL STUDENTS	1.00	1.00	1.00	0.00
TEACHERS FOR THE DEAF and VISUALLY IMPAIRED	1.00	1.00	1.00	0.00
TEACHER FOR ASSISTIVE TECHNOLOGY	1.00	1.00	1.00	-1.00
TOTAL DISTRICT SPECIAL ED. TEACHERS	5.00	5.00	5.00	-1.00
INST'L TECHNOLOGY - STUDENT DATA/STAFF DEVELOPER	1.00	1.00	1.00	0.00
TOTAL DISTRICT TEACHERS	6.00	6.00	6.00	-1.00

TABLE IV - e (1)

**MANHASSET UFSD
 DETAILED SCHEDULE OF FULL TIME EQUIVALENTS- DISTRICT
 ACTUAL 2022-23, 2023-24 BUDGET VS ACTUAL, 2024-25 BUDGET**

	2022 - 2023	2023 - 2024		2024 - 2025	
	Actual	Budget	Actual	Budget	Var.
					Bud. vs. Bud.
DISTRICT OTHER THAN TEACHERS & ADMINISTRATORS					
MANAGER BUSINESS OPERATIONS/PURCHASING AGENT	1.00	1.00	1.00	1.00	0.00
DISTRICT TREASURER	1.00	1.00	1.00	1.00	0.00
CLAIMS AUDITOR	0.71	0.71	0.71	0.71	0.00
CENTRAL REGISTRAR/COORDINATOR OF TRANSPORTATION	1.00	1.00	1.00	1.00	0.00
INFORMATION TECHNOLOGY MANAGER/DPO ASSISTANT MANAGER	3.00	3.00	2.00	3.00	0.00
TOTAL DISTRICT OTHER THAN TEACHERS & ADMINISTRATORS	6.71	6.71	5.71	6.71	0.00
CLERICAL					
BOARD OF EDUCATION CLERICAL	0.40	0.40	0.40	0.40	0.00
OFFICE OF THE SUPERINTENDENT CLERICAL	0.60	0.60	0.60	0.60	0.00
BUSINESS OFFICE CLERICAL	6.50	6.50	6.50	7.00	0.50
PERSONNEL CLERICAL	3.00	3.00	3.00	3.00	0.00
CENTRAL REGISTRATION CLERICAL/TRANSPORTATION DISPATCHER	2.00	2.00	2.00	2.00	0.00
FACILITIES CLERICAL	1.00	1.00	1.00	1.00	0.00
FACILITIES - ADMINISTRATION BLDG. - CLERICAL	1.00	1.00	1.00	1.00	0.00
FACILITIES - ADMINISTRATION BLDG. - CLEANER	0.69	0.69	0.69	0.69	0.00
CENTRAL PRINTING AND MAILING	0.60	0.60	0.60	0.60	0.00
OFFICE OF CURRICULUM AND INSTRUCTION	1.00	1.00	1.00	1.00	0.00
SPECIAL EDUCATION CLERICAL	8.00	8.00	8.00	8.00	0.00
TECHNOLOGY CLERICAL	2.00	2.00	2.00	2.00	0.00
TOTAL DISTRICT CLERICAL	26.79	26.79	26.79	27.29	0.50
TOTAL DISTRICT - OTHER	33.50	33.50	32.50	34.00	0.50
NON-PUBLIC SCHOOL NURSES	4.31	4.31	4.31	4.31	0.00
TOTAL DISTRICT STAFF	55.06	55.06	54.06	54.56	-0.50

TABLE IV - e (2)

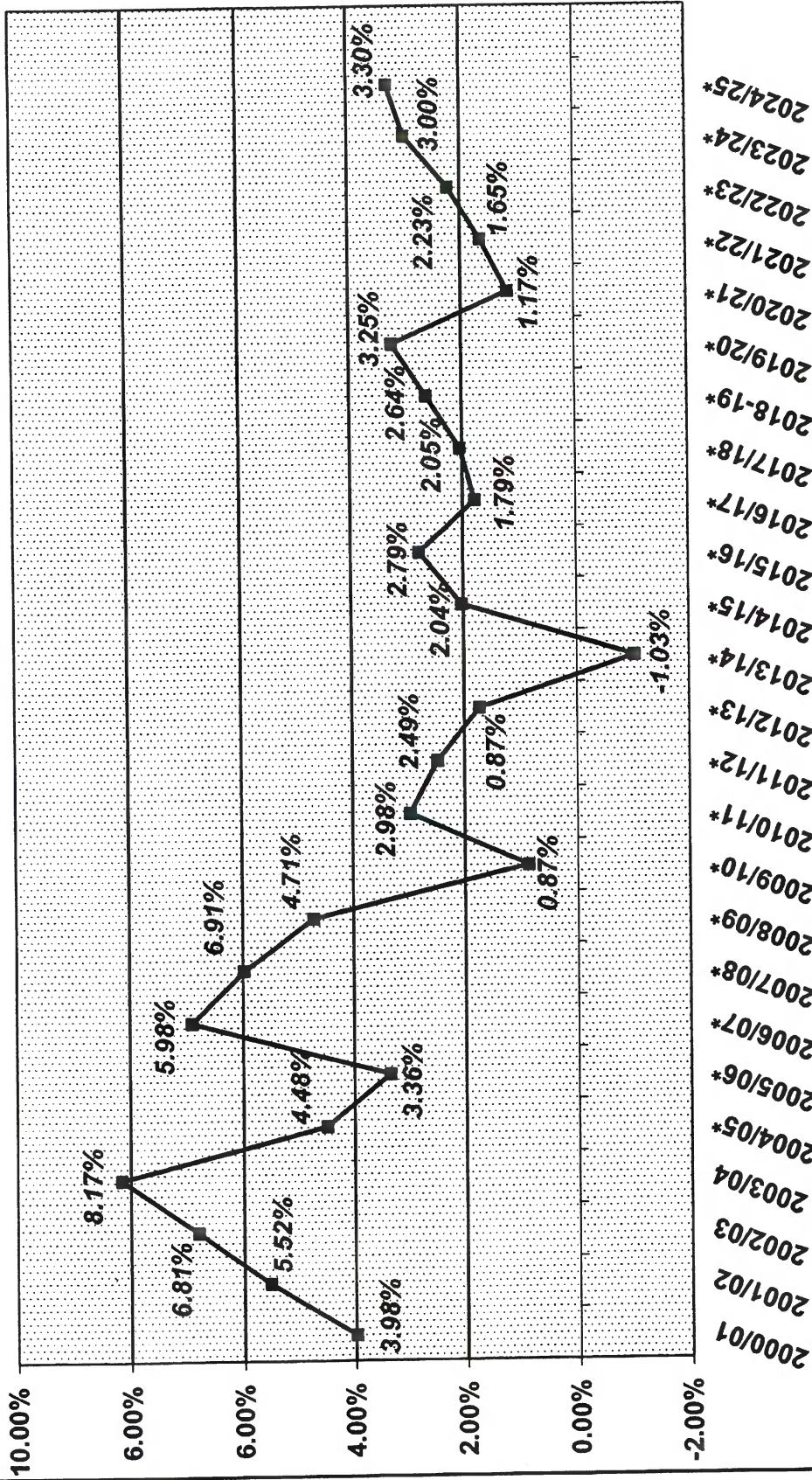
**MANHASSET UFSD
CONSOLIDATED SCHEDULE OF FULL TIME EQUIVALENTS
DISTRICT WIDE**

ACTUAL 2022-23, 2023-24 BUDGET VS. ACTUAL, 2024-25 BUDGET

	2022 - 2023	2023 - 2024		2024 - 2025		Var.
	Actual	Budget	Actual	Budget	Bud.	Bud.
ADMINISTRATORS						
MUNSEY PARK - BLDG.	2.00	2.00	2.00	2.00	0.00	0.00
MUNSEY PARK - COORD.	1.10	1.20	1.20	1.20	0.00	0.00
SHELTER ROCK - BLDG.	2.00	2.00	2.00	2.00	0.00	0.00
SHELTER ROCK - COORD.	1.10	1.20	1.20	1.20	0.00	0.00
MIDDLE SCHOOL - BLDG.	1.00	1.00	1.00	1.34	0.34	0.34
MIDDLE SCHOOL - COORD.	1.55	1.45	1.45	1.45	0.00	0.00
HIGH SCHOOL - BLDG.	2.10	2.00	2.00	2.66	0.66	0.66
HIGH SCHOOL - COORD.	2.90	2.90	2.90	2.90	0.00	0.00
DISTRICT	11.25	11.25	11.25	11.25	0.00	0.00
TOTAL ADMINISTRATORS	25.00	25.00	25.00	26.00	1.00	1.00
TEACHERS-GENERAL EDUCATION:						
MUNSEY PARK	66.40	63.40	63.00	63.10	-0.30	-0.30
SHELTER ROCK	53.20	53.20	54.60	52.50	-0.70	-0.70
MIDDLE SCHOOL	39.60	38.80	39.10	37.80	-1.00	-1.00
HIGH SCHOOL	75.00	76.90	75.70	78.90	2.00	2.00
DISTRICT - TECH.	1.00	1.00	1.00	1.00	0.00	0.00
TOTAL TEACHERS-GENERAL	235.20	233.30	233.40	233.30	0.00	0.00
TEACHERS-PUPIL SERVICES:						
MUNSEY PARK	13.90	13.90	13.90	14.70	0.80	0.80
SHELTER ROCK	18.50	18.00	18.10	16.70	-1.30	-1.30
MIDDLE SCHOOL	15.00	15.40	15.70	15.00	-0.40	-0.40
HIGH SCHOOL	23.40	23.20	22.90	22.60	-0.60	-0.60
DISTRICT - SP.ED	5.00	5.00	5.00	4.00	-1.00	-1.00
TOTAL TEACHERS-PUPIL SERVICES	75.80	75.50	75.60	73.00	-2.50	-2.50
TOTAL TEACHERS	311.00	308.80	309.00	306.30	-2.50	-2.50
TEACHER ASSTS./AIDES - SP. ED.:						
MUNSEY PARK	10.60	10.60	9.60	5.60	-5.00	-5.00
SHELTER ROCK	21.58	21.58	19.58	16.33	-5.25	-5.25
MIDDLE SCHOOL	3.50	8.00	8.00	8.00	0.00	0.00
HIGH SCHOOL	18.50	14.00	14.00	14.00	0.00	0.00
TOTAL TCHR. ASSTS./AIDES - SP.ED.	54.18	54.18	51.18	43.93	-10.25	-10.25
OTHER :						
MUNSEY PARK	31.23	30.66	30.86	30.36	-0.30	-0.30
SHELTER ROCK	27.71	27.71	27.91	27.41	-0.30	-0.30
MIDDLE SCHOOL	15.36	15.36	15.89	15.33	-0.03	-0.03
HIGH SCHOOL	38.39	38.39	37.86	36.42	-1.97	-1.97
DISTRICT	33.50	33.50	32.50	34.00	0.50	0.50
NON PUBLIC SCH. NURSES	4.31	4.31	4.31	4.31	0.00	0.00
TOTAL OTHER STAFF	150.50	149.93	149.33	147.83	-2.10	-2.10
TOTAL STAFF - DISTRICT WIDE	540.68	537.91	534.51	524.06	-13.85	-13.85

TABLE V

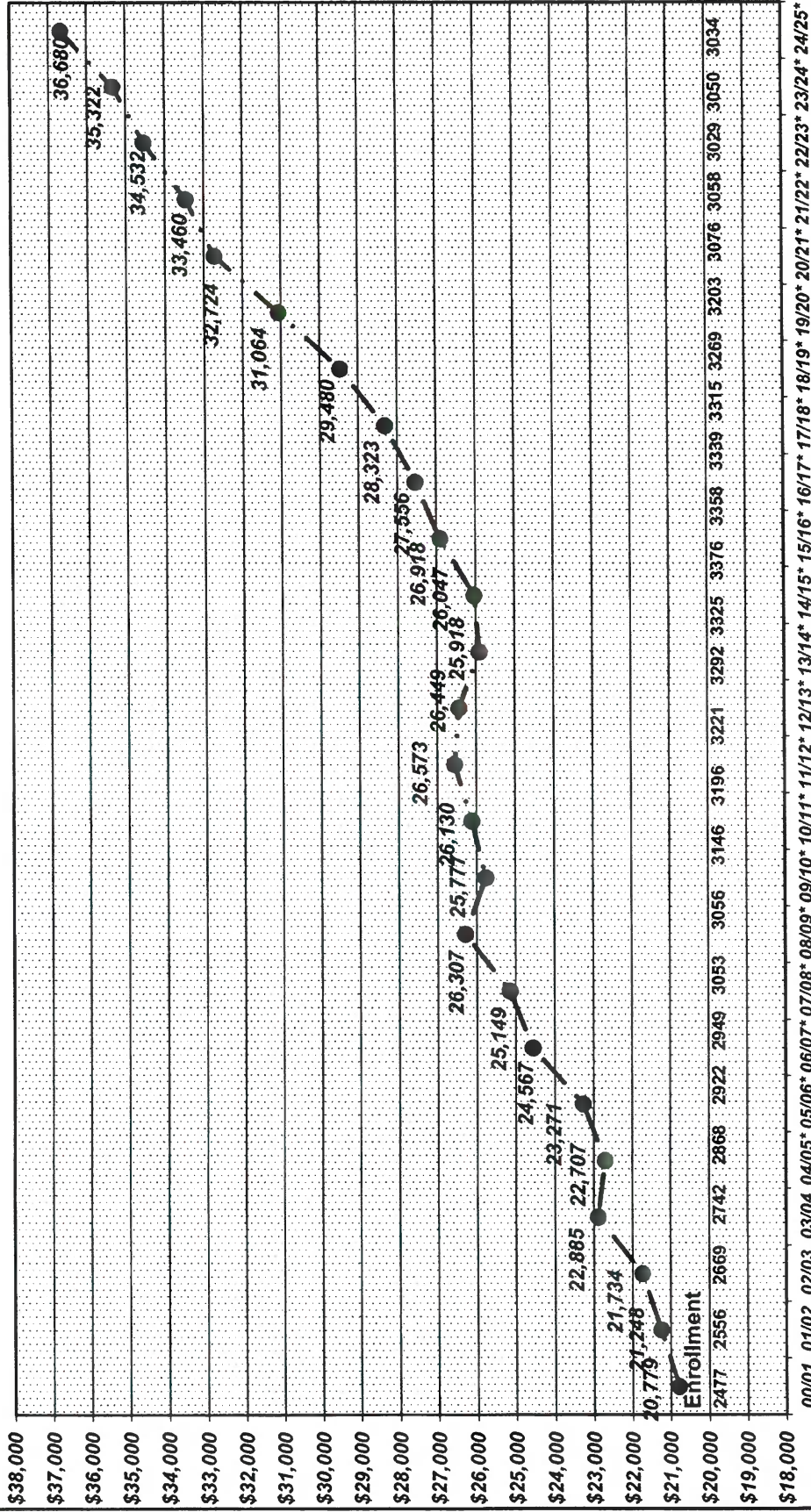
**MANHASSET UFSD
BUDGET INCREASES 2000-01 THROUGH 2024-25**



*Includes principal and interest costs of the Public Library bond, as required by N.Y. State law.

TABLE VI

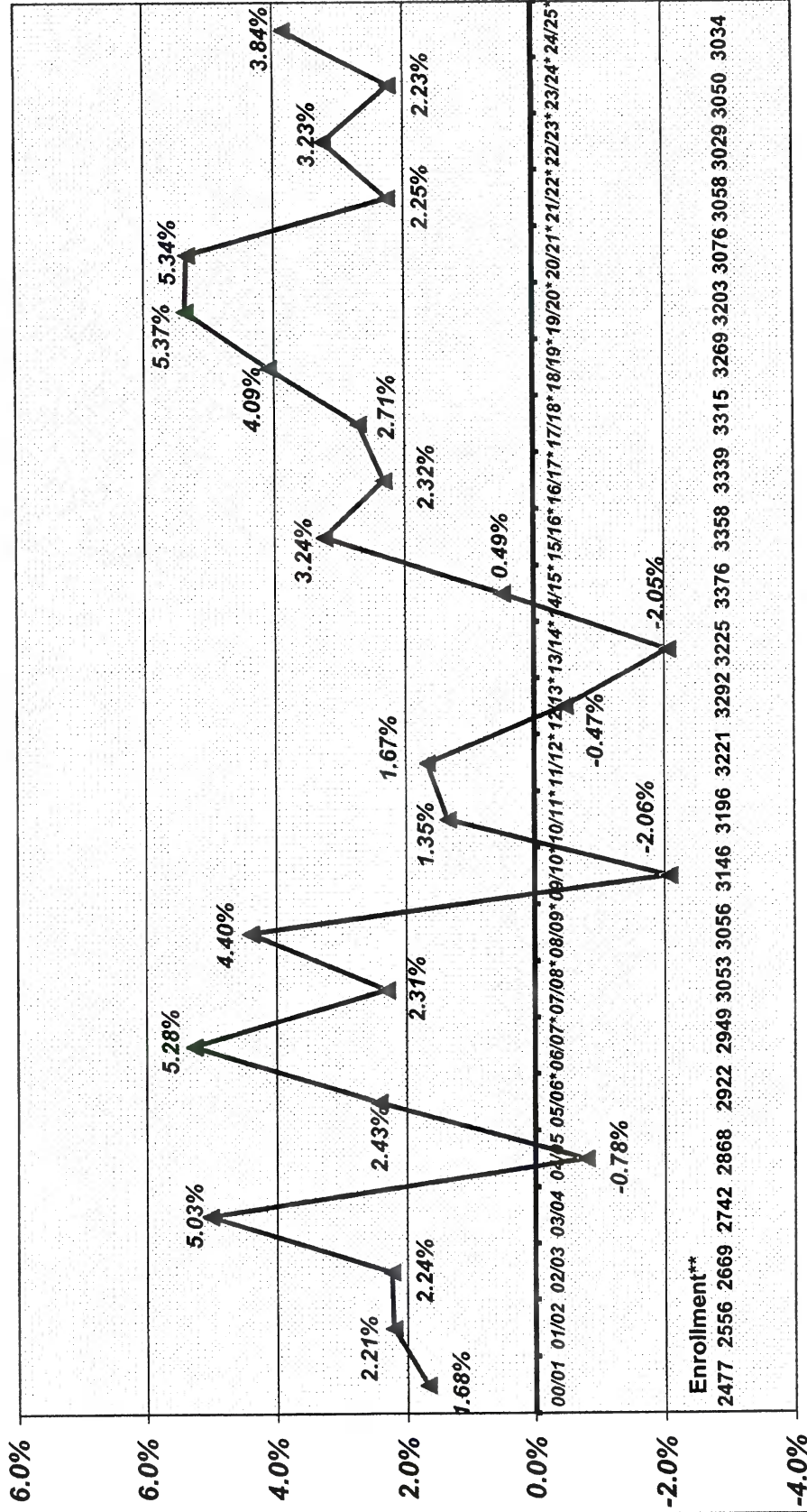
**MANHASSET UFSD
BUDGET PER PUPIL
2000-01 THROUGH 2024-25****



*Includes principal and interest costs of the Manhasset Library Bond, as required by N.Y. State. Does not include budget revisions.
 **Based on Total Budget and actual pupil enrollment included in Table I, including out-of-district Special Education, except for 2024-25, where enrollment is projected.

TABLE VII

**MANHASSET UFSD
BUDGET PER PUPIL PERCENT VARIANCE
2000-01 THROUGH 2024-25****



*Includes principal and interest costs of the Manhasset Library Bond, as required by New York State. Does not include budget revisions.

**Based on pupil enrollment included in Table I, including out-of-district Special Education.

TABLE VIII

**2022-23 PER PUPIL COSTS*
 NASSAU COUNTY DISTRICTS**
 BASED ON ACTUAL GROSS EXPENDITURES**

DISTRICT	COST PER PUPIL	DISTRICT	COST PER PUPIL
1 Hewlett-Woodmere	\$49,003	35 Bethpage	\$32,284
2 Locust Valley	\$48,178	36 Wantagh	\$31,455
3 North Shore	\$45,533	37 Oceanside	\$29,634
4 Hempstead	\$45,013	38 East Meadow	\$29,413
5 Long Beach	\$44,835	39 Herricks	\$28,878
6 Lawrence	\$44,406	40 Hicksville	\$27,757
7 West Hempstead	\$44,090	41 Freeport	\$26,978
8 Oyster Bay-East Norwich	\$43,061		
9 Carle Place	\$41,964		
10 Jericho	\$41,123		
11 East Williston	\$39,887		
12 East Rockaway	\$39,207		
13 Westbury	\$38,085		
14 Roosevelt	\$38,068		
15 Levittown	\$37,733		
16 Rockville Centre	\$37,306		
17 Mineola	\$36,467		
18 Great Neck	\$36,118		
19 Syosset	\$35,749		
20 Seaford	\$35,442		
21 Farmingdale	\$34,988		
22 Malverne	\$34,977		
23 Uniondale	\$34,604		
24 Lynbrook	\$34,469		
25 Plainview-Old Bethpage	\$34,151		
26 Manhasset	\$33,990		
27 Plainedge	\$33,861		
28 Baldwin	\$33,444		
29 Glen Cove	\$33,423		
30 Massapequa	\$33,389		
31 Garden City	\$32,816		
32 Roslyn	\$32,757		
33 Island Trees	\$32,568		
34 Port Washington	\$32,404		

* Per Pupil Data was taken from The Fifty-Seventh Annual Study of School Costs Based on 2022-23 School Costs, a study based upon information extracted from each district's Form ST-3 Annual Financial Report. This study was prepared by Negotiations Information Services, a Department of Curriculum, Instruction & Technology of Nassau BOCES.

**Excludes Island Park, a K-8 school, with costs of \$36,413; K-6 schools Floral Park-Bellerose (\$21,452), Franklin Square (\$23,567), Elmont (\$27,655), Valley Stream # 13 (\$28,589), North Bellmore (\$29,480), North Merrick (\$29,500), Valley Stream # 30 (\$29,873), Bellmore (\$32,101), Valley Stream # 24 (\$32,297), Merrick (\$33,829), NHP-Garden City Park (\$35,419), and Sewanhaka CHSD (\$27,467), Valley Stream CHSD (\$32,271), and Bellmore-Merrick CHSD (\$32,735).

TABLE IX

**MANHASSET UFSD
N.Y.S. EMPIRE HEALTH PLAN
PERCENTAGE INCREASES FAMILY PLAN**

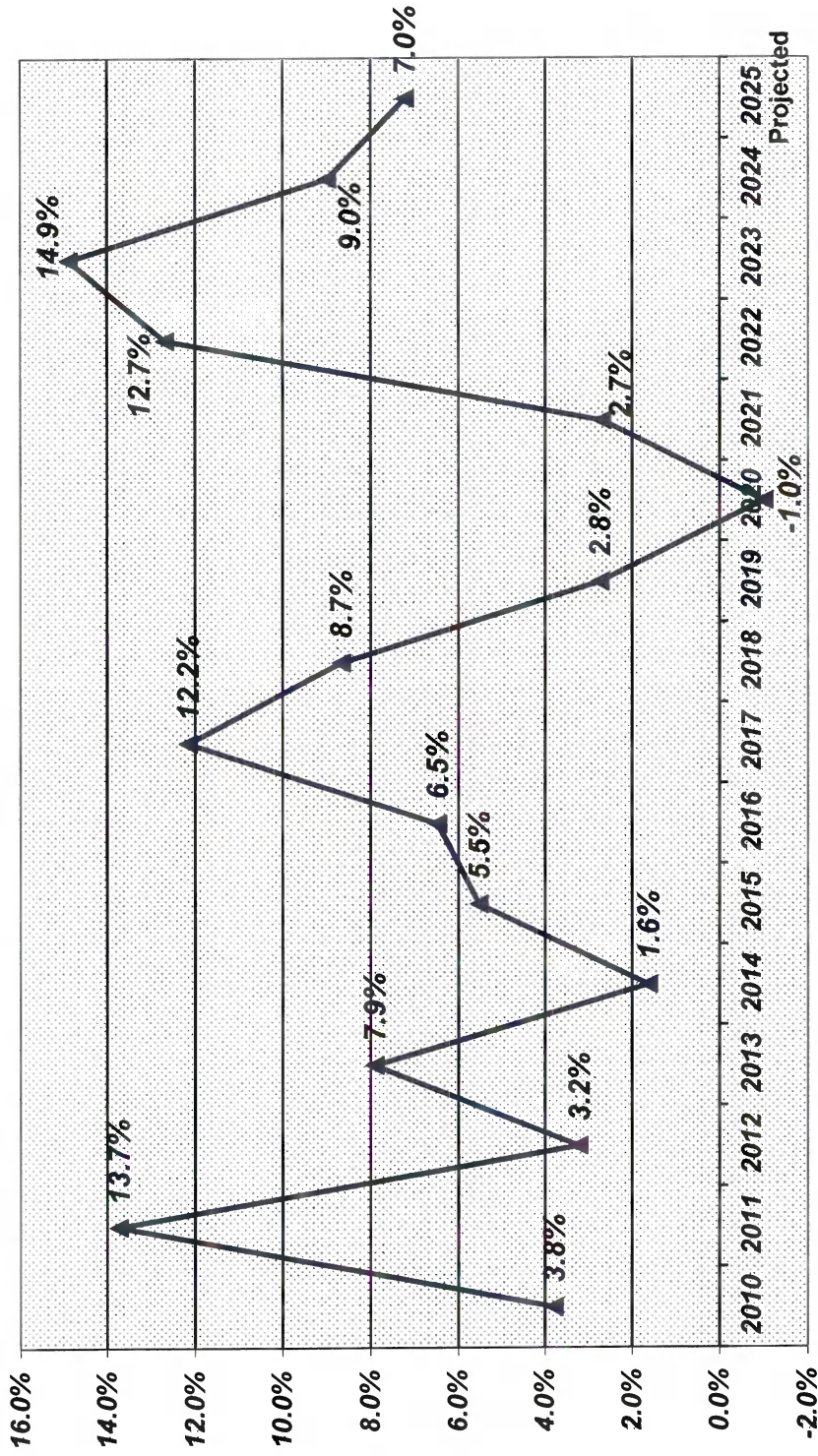


TABLE X

MANHASSET UFSD
 N.Y.S. EMPIRE HEALTH PLAN
 ANNUAL COST - FAMILY PLAN

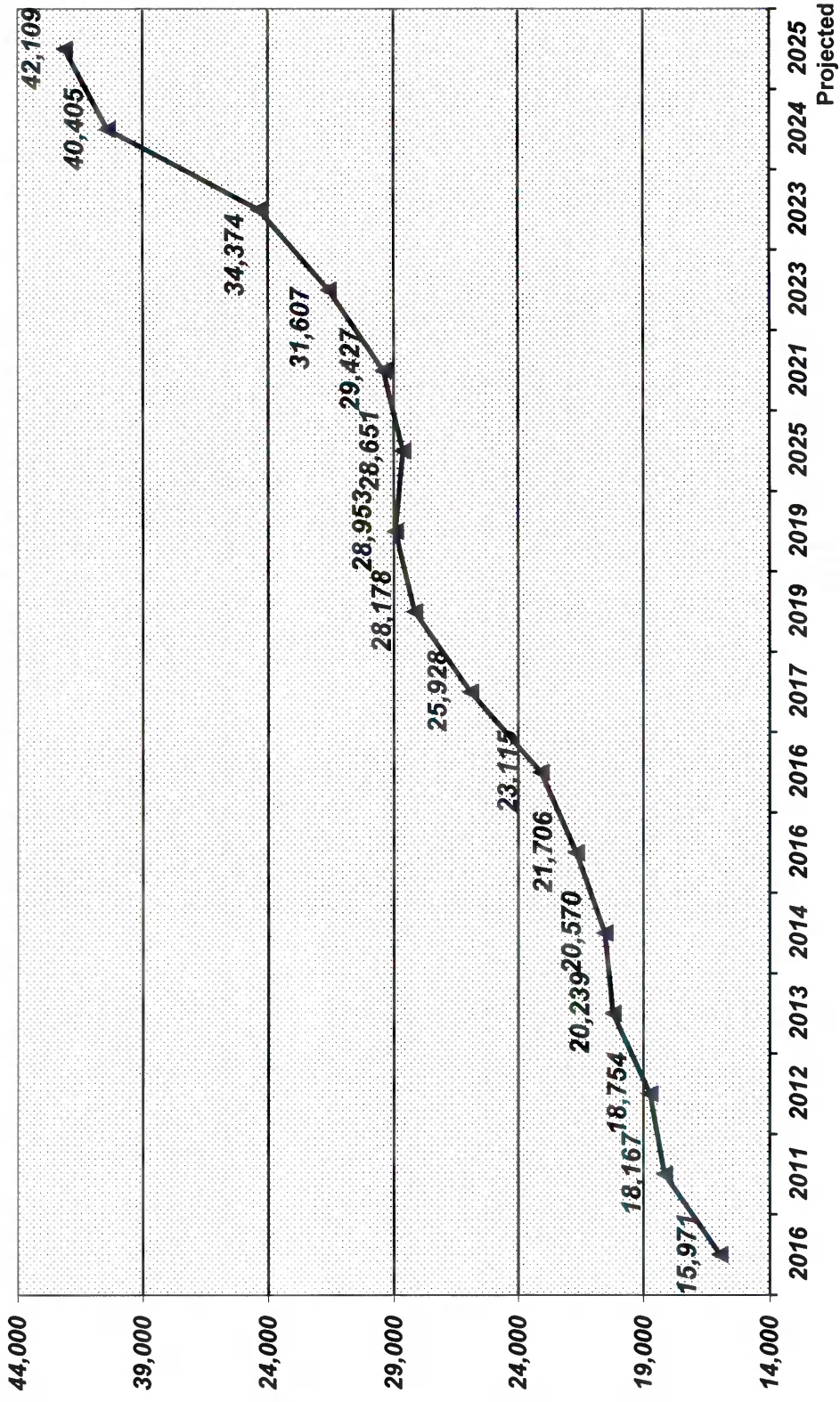


TABLE XI

**MANHASSET UFSD
HEALTH INSURANCE 2023-24
PARTICIPANT BREAKDOWN**

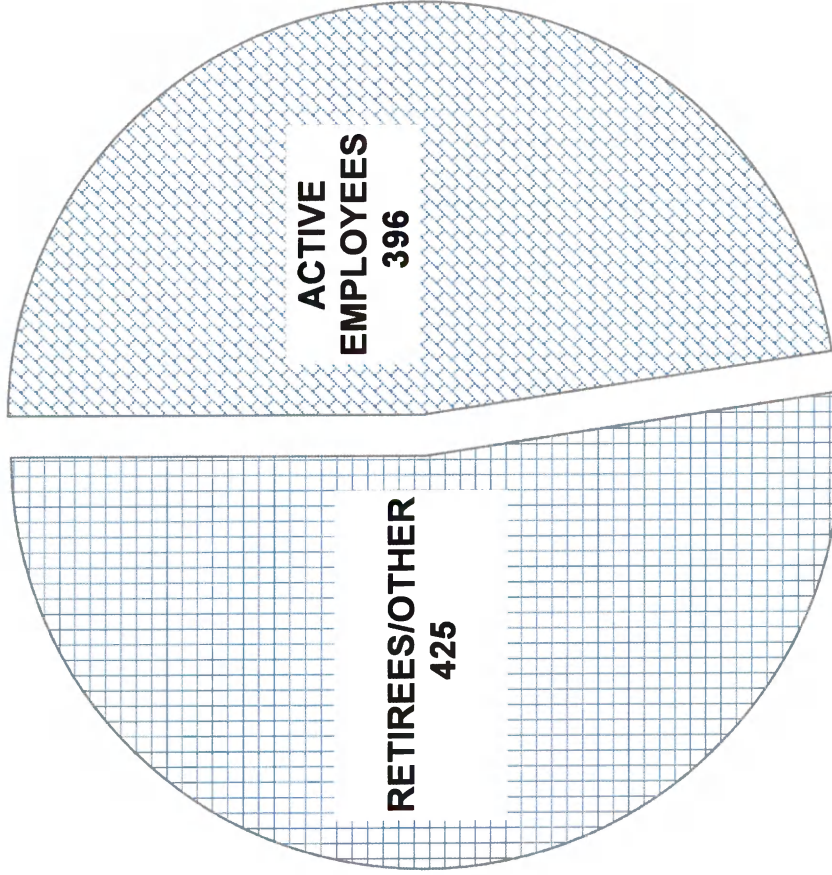


TABLE XII

MANHASSET UFSD DEBT SERVICE SCHEDULE

Issued May 2008		Issued June 2019		Issued June 2012				
\$9,410,000 School District Refunding Serial Bond		\$8,225,000 LIBRARY REFUNDING BOND		\$2,931,927 Energy Performance Refunding Contract				
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	REMAINING PRINCIPAL	PRINCIPAL	INTEREST	TOTAL	REMAINING PRINCIPAL
2004/05	-	-	-	-	-	-	-	-
2005/06	-	-	-	-	-	-	-	-
2006/07	-	-	-	-	-	-	-	-
2007/08	-	-	-	-	-	-	-	-
2008/09	1,250,000	376,736	1,626,736	8,160,000	-	-	-	2,931,927
2009/10	1,665,000	309,108	1,994,108	6,475,000	-	-	-	2,713,161
2010/11	1,765,000	222,858	1,987,858	4,710,000	-	-	-	2,490,049
2011/12	1,860,000	132,233	1,992,233	2,850,000	-	-	-	2,282,504
2012/13	1,935,000	56,708	1,991,708	915,000	-	-	-	2,030,438
2013/14	450,000	20,933	470,933	465,000	-	-	-	1,793,761
2014/15	465,000	7,091	472,091	-	-	-	-	1,582,382
2015/16	-	-	-	-	-	-	-	1,306,208
2016/17	-	-	-	-	-	-	-	1,055,143
2017/18	-	-	-	-	-	-	-	799,089
2018/19	-	-	-	-	-	-	-	537,949
2019/20	-	-	-	-	-	-	-	271,620
2020/21	-	-	-	-	-	-	-	-
2021/22	-	-	-	-	-	-	-	-
2022/23	-	-	-	-	-	-	-	-
2023/24	-	-	-	-	-	-	-	-
2024/25	-	-	-	-	-	-	-	-
2025/26	-	-	-	-	-	-	-	-
2026/27	-	-	-	-	-	-	-	-
2027/28	-	-	-	-	-	-	-	-
2028/29	-	-	-	-	-	-	-	-
2029/30	-	-	-	-	-	-	-	-
2030/31	-	-	-	-	-	-	-	-
2031/32	-	-	-	-	-	-	-	-
2032/33	-	-	-	-	-	-	-	-
2033/34	-	-	-	-	-	-	-	-
2034/35	-	-	-	-	-	-	-	-
2035/36	-	-	-	-	-	-	-	-
2036/37	-	-	-	-	-	-	-	-
TOTALS	9,410,000	1,125,665	10,535,665	10,226,104	8,225,000	2,001,104	10,226,104	2,931,927
								3,307,851

TABLE XIII - 3

**MANHASSET UFSD
ADMINISTRATIVE SALARY* DISCLOSURE FOR THE 2024-25
BUDGET**

<u>Title of Position</u>	<u>Salary</u>	<u>Benefits Cost</u>	<u>Remuneration</u>	<u>Total Compensation</u>
Superintendent of Schools	\$286,110	\$84,996		\$371,106
Assistant Superintendent Business and Operations	\$241,373	\$57,285		\$298,658
Assistant Superintendent for Personnel	\$235,000	\$74,007		\$309,007
Assistant Superintendent for Curriculum & Instruction	\$235,000	\$74,007		\$309,007
Executive Director for Student Services	\$230,000	\$73,336		\$303,336
Middle/High School Principal	\$219,300	\$71,903		\$291,203
Director of Physical Education, Health and Athletics	\$198,900	\$69,161		\$268,061
Director - English Language Arts/Libraries	\$184,435	\$67,221		\$251,656
Director of Fine and Performing Arts	\$184,285	\$68,544		\$252,829
Elementary School Principal	\$185,635	\$67,381		\$253,016
Elementary School Principal	\$178,500	\$66,424		\$244,924
Director of Instructional Technology	\$178,500	\$40,088		\$218,588
Director - Secondary Special Education	\$174,240	\$65,853		\$240,093
Director of School Counseling Services (Guidance)	\$173,400	\$65,740		\$239,140

*For Administrative salaries greater than \$169,000

TABLE XIV

**MANHASSET UFSD
2023-24 FEDERALLY FUNDED PROJECTS***

DESCRIPTION	\$
TITLE I, PART A- BASIC PROGRAM Funding for reading teachers, supplemental supplies and materials	87,626
TITLE II, PART A TEACHER AND PRINCIPAL TRAINING Funding for staff development, consultants, training materials	39,778
TITLE IV, PART A - STUDENT SUPPORT AND ACADEMIC ENRICHMENT Funding for schools to help provide well-rounded educational opportunities, improve school conditions for student learning, and increase the use of technology to improve the academic achievement and digital literacy of all students	10,000
SECTION 611 Funding for IEP management, autism consultant services, ASEP services, staff development salaries and certain benefits of staff, translator services, early intervention, equipment	991,420
SECTION 619 - Funding for ASEP services	36,891
TOTAL FEDERAL FLOW THROUGH FUNDS 2022-23	\$ 1,165,715

* By law, Federally funded projects are accounted for in the Special Aid Fund, which is separate from the General Fund and is not accounted for in the school budget. Does not include COVID-19 related grants.

TABLE XV

**MANHASSET UFSD
BOCES ACCOUNTS INCLUDED IN THE 2024-25 BUDGET
(OBJECT CODES 490, 491, 492, 493)**

DEPARTMENT	CODE	LOC	PROG	DESCRIPTION	2022-23 ACTUAL	2023-24 BUDGET	2024-25 BUDGET	VARIANCE \$	VARIANCE %
Board of Education	1010	09	62	BOARD DOCS	12,374	12,684	13,064	380	3.00%
District Meeting	1060	09	62	BUDGET VOTE - VOTER REGISTRATION SYSTEM	17,284	17,130	17,600	470	2.74%
Purchasing	1345	09	64	COOPERATIVE BIDDING	2,650	1,500	3,745	2,245	149.67%
Human Resources	1430	09	65	TEACHER CERTIFICATION SERVICES	4,500	4,600	4,600	0	0.00%
	1430	09	65	NEGOTIATIONS INFORMATION SERVICES	4,500	4,500	4,600	100	2.22%
	1430	09	65	AESOP - DISTRICT SUBSTITUTE MANAGEMENT SYS.	7,828	8,024	8,507	483	6.02%
	1430	09	65	OLAS - ONLINE EMPLOYEE APPLICATION SYSTEM	6,662	6,514	6,750	236	3.62%
Records Management	1460	09	65	MAINTAIN ELECTRONIC HUMAN RESOURCES RECORDS	10,067	10,300	10,450	150	1.46%
Central Registration	1480	09	65	TRANSLATION SERVICES	190	640	200	-440	-68.75%
and Public Information	1480	09	65	SYNTAX COMMUNICATIONS SERVICES	41,327	43,587	47,803	4,216	9.67%
Buildings & Grounds	1620	99	66	HEALTH AND SAFETY SERVICES	41,877	42,950	43,900	950	2.21%
Central Data Proc.	1680	99	66	WIDE AREA NETWORK SUPPORT	16,727	15,246	16,360	1,114	7.31%
BOCES Admin.	1981	08	67	BOCES ADMINISTRATIVE CHARGES	369,938	383,450	405,084	21,634	5.64%
	1981	08	67	BOCES CAPITAL PROJECTS CHARGES	35,642	38,250	41,122	2,872	7.51%
	1981	08	67	OUTDOOR ENVIRONMENTAL ED. PROGRAM	62,696	62,665	62,700	35	0.06%
Curr. Development	2010	09	68	BOCES CAPITAL PROJECTS CHARGES	8,985	10,753	10,753	0	0.00%
and Supervision	2010	09	68	ARTS IN EDUCATION	72,801	117,739	115,855	-1,884	-0.00%
	2010	09	68	LANGUAGE PGRM/ASSESSMENT/TRANSLATION SVCS	4,051	4,152	4,153	1	0.02%
	2010	09	68	CURR. AND INSTRUCION SUBSCRIPTION	15,505	15,877	30,877	15,000	94.48%
	2010	09	68	CURR AND INST'N PROFESSIONAL DEVELOPMENT	14,820	19,508	21,978	2,470	12.66%
	2010	09	68	PARENT CHILD HOME PROGRAM	50,000	50,000	50,000	0	0.00%
	2010	09	68	TEST SCORING	52,953	60,616	61,277	661	1.09%
	2010	09	68	NWEA UNIVERSAL SCREENING TOOL	25,705	25,822	26,639	817	3.16%
	2010	09	68	NYS SED REPORTING	32,562	33,256	36,115	2,859	8.60%
	2010	09	68	RED TRUNK PROJECT	0	4,875	4,200	-675	100.00%
	2010	09	68	LEVEL UP VILLAGE PROJECT	6,325	7,200	6,600	-600	100.00%
General Instruction	2110	01	69	MP GENERAL EDUCATION EVALUATION SERVICES	270	3,670	3,670	0	0.00%
	2110	02	69	SR GENERAL EDUCATION EVALUATION SERVICES	1,359	5,080	4,980	-100	-1.97%
	2110	03	69	MS GENERAL EDUCATION EVALUATION SERVICES	13	500	500	0	0.00%
	2110	04	69	HS GENERAL EDUCATION EVALUATION SERVICES	11	3,500	3,500	0	0.00%
Special Education	2250	01	27	TUITION - BOCES SCHOOLS	854,626	1,158,968	1,527,610	368,642	31.81%
	2250	01	27	MP MISCELLANEOUS SPECIAL EDUCATION SERVICES	12,904	9,855	11,000	1,145	11.62%
	2250	02	27	SR MISCELLANEOUS SPECIAL EDUCATION SERVICES	10,044	12,600	14,400	1,800	14.29%
	2250	03	27	MS MISCELLANEOUS SPECIAL EDUCATION SERVICES	277	4,800	7,410	2,610	54.38%
	2250	04	27	HS MISCELLANEOUS SPECIAL EDUCATION SERVICES	3,887	2,500	4,500	2,000	80.00%
	2250	07	27	NPS MISCELLANEOUS SPECIAL EDUCATION SERVICES	35,431	70,068	54,000	-16,068	-22.93%
	2250	36	27	TUTORING SERVICES - HOSPITAL SETTING	0	2,500	2,500	0	0.00%
	2250	09	27	BOCES SPECIAL EDUCATION SERVICES DISTRICT WIDE	0	0	25,677	25,677	0.00%
Occupational Edu.	2280	08	57	BOCES TUITION - OCCUPATIONAL EDUCATION	83,868	72,335	120,368	48,033	66.40%
Summer School	2335	08	60	REGIONAL SUMMER SCHOOL	22,009	24,000	24,885	885	3.69%
Library	2610	01	40	ON LINE DATA BASE	3,584	3,673	3,548	-125	-3.40%
	2610	02	40	ON LINE DATA BASE	3,488	3,575	3,405	-170	-4.76%
	2610	03	40	ON LINE DATA BASE	1,653	1,695	1,729	34	2.01%
	2610	04	40	ON LINE DATA BASE	23,962	23,386	24,960	1,574	6.73%

**MANHASSET UFSD
BOCES ACCOUNTS INCLUDED IN THE 2024-25 BUDGET
(OBJECT CODES 490, 491, 492, 493)**

DEPARTMENT	CODE	LOC	PROG	DESCRIPTION	2022-23 ACTUAL	2023-24 BUDGET	2024-25 BUDGET	VARIANCE \$	VARIANCE %
Computer Aided Inst.	2630	01	33	TECHNOLOGY SERVICES	201,546	215,021	252,472	37,451	17.42%
	2630	02	33	TECHNOLOGY SERVICES	200,995	209,324	249,336	40,012	19.11%
	2630	03	33	TECHNOLOGY SERVICES	223,051	238,325	310,946	72,621	30.47%
	2630	04	33	TECHNOLOGY SERVICES	378,965	399,444	335,369	-64,075	-16.04%
Comp. Security Upgrade	2630	04	33	NETWORK UPGRADES CONCESSION & ANNEX	0	43,230	0	-43,230	100.00%
	2630	06	33	TECHNOLOGY SERVICES	0	0	0	0	0.00%
Attendance	2630	99	33	TECHNOLOGY SERVICES	235,905	244,946	258,425	13,479	5.50%
	2805	99	74	ATTENDANCE SERVICES	0	10,300	10,300	0	0.00%
Guidance	2810	04	28	NAVIANCE COLLEGE TRACKING SYSTEM	8,697	8,920	8,286	-634	-7.11%
	2810	03	28	GUIDANCE TRANSLATION SERVICES - MS	1,660	1,600	1,800	200	12.50%
Health	2810	04	28	GUIDANCE TRANSLATION SERVICES - HS	4,600	2,080	7,214	5,134	246.83%
	2815	07	70	HEALTH SERVICES - PRIVATE SCHOOLS	93,663	101,266	104,304	3,038	3.00%
	2815	99	69	TUTORING SERVICES - HOSPITAL SETTING	1,434	3,605	3,713	108	3.00%
	2815	99	70	HEALTH SERVICES NETWORK	3,200	3,500	3,605	105	3.00%
Psychological Services	2815	99	70	MEDICAL DIRECTOR AND HEALTH SERVICES	0	0	0	0	0.00%
	2820	08	29	PSYCH BI-LINGUAL ASSESSMENTS	1,188	6,000	6,000	0	0.00%
Athletics	2820	08	29	NORTHWELL BEHAVIORAL HEALTH CONSORTIUM	0	86,336	99,600	13,264	100.00%
	2855	03-04	39	MS ASSESSMENTS ATHLETICS	5,720	5,835	6,329	494	8.47%
	2855	03-04	39	MS COST SCHEDULES	4,307	4,396	4,683	287	6.53%
	2855	03-04	39	MS REFEREE FEES	23,234	26,239	27,666	1,427	5.44%
	2855	03-04	39	MS PHYSICAL EDUCATION CONSORTIUM	420	430	430	0	0.00%
	2855	03-04	39	HS ASSESSMENTS	11,440	11,669	14,769	3,100	26.57%
	2855	03-04	39	HS COST SCHEDULES	13,923	14,205	15,330	1,125	7.92%
	2855	03-04	39	HS REFEREE FEES	54,213	61,223	64,552	3,329	5.44%
	2855	03-04	39	HS PHYSICAL EDUCATION CONSORTIUM	980	1,000	1,000	0	0.00%
	2855	03-04	39	ATHLETES HELPING ATHLETES	2,875	2,933	2,933	0	0.00%
	2855	03-04	39	ATHLETES HELPING ATHLETES	2,875	2,933	2,933	0	0.00%
	2855	03-04	39	FAMILY ID	1,744	1,984	1,895	-89	-4.49%
	2855	03-04	39	FAMILY ID	4,069	4,026	4,420	394	9.79%
	2855	04	39	HUDL	26,935	21,340	23,000	1,660	100.00%
Total					3,482,994	4,136,653	4,714,884	578,231	13.98%

1. The Board of Cooperative Education Service of Nassau County is member supported in part through the sharing of BOCES administrative charges, facilities rental and capital project expenses. This amount represents the District's share of these allocated expenses from BOCES.
2. The District provides support for the Parent Child Home Program, an early intervention literacy program designed to help educationally at-risk pre-schoolers by working with parents in the home to foster language development and pre-literacy skills.
3. Provision is made for services to specific special education students requiring services at the non-public schools in Manhasset and for special education students in a hospital setting, and is based on student need.
4. See Special Education section of this budget document.
5. Ten students attended BOCES occupational education programs in 22-23, five students in 23-24, and ten students are budgeted in 24-25. Increase in tuition is based on the District's three-year rolling average number of students participating in the program.
6. Reflects enhanced instructional on-line database services, which are selected and changed each year according to curriculum needs. See page 46 in this budget document.

TABLE XVI - 2

MANHASSET UFSD
BOCES ACCOUNTS INCLUDED IN THE 2024-25 BUDGET
(OBJECT CODES 490, 491, 492, 493)

DEPARTMENT	CODE	LOC	PROG	DESCRIPTION	2022-23 ACTUAL	2023-24 BUDGET	2024-25 BUDGET	VARIANCE \$	% VARIANCE
Computer Aided Inst.	2630	01	33	TECHNOLOGY SERVICES	201,546	215,021	252,472	37,451	17.42%
	2630	02	33	TECHNOLOGY SERVICES	200,995	209,324	249,336	40,012	19.11%
	2630	03	33	TECHNOLOGY SERVICES	223,051	238,325	310,946	72,621	30.47%
	2630	04	33	TECHNOLOGY SERVICES	378,965	399,444	335,369	-64,075	-16.04%
Comp. Security Upgrade	2630	04	33	NETWORK UPGRADES CONCESSION & ANNEX	0	43,230	0	-43,230	100.00%
	2630	06	33	TECHNOLOGY SERVICES	0	0	0	0	0.00%
	2630	99	33	TECHNOLOGY SERVICES	235,905	244,946	258,425	13,479	5.50%
Attendance	2805	99	74	ATTENDANCE SERVICES	0	10,300	10,300	0	0.00%
	2810	04	28	NAVIANCE COLLEGE TRACKING SYSTEM	8,697	8,920	8,286	-634	-7.11%
Guidance	2810	03	28	GUIDANCE TRANSLATION SERVICES - MS	1,660	1,600	1,800	200	12.50%
	2810	04	28	GUIDANCE TRANSLATION SERVICES - HS	4,600	2,080	7,214	5,134	246.83%
Health	2815	07	70	HEALTH SERVICES - PRIVATE SCHOOLS	93,663	101,266	104,304	3,038	3.00%
	2815	99	69	TUTORING SERVICES - HOSPITAL SETTING	1,434	3,605	3,713	108	3.00%
	2815	99	70	HEALTH SERVICES NETWORK	3,200	3,500	3,605	105	3.00%
Psychological Services	2815	99	70	MEDICAL DIRECTOR AND HEALTH SERVICES	0	0	0	0	0.00%
	2820	08	29	PSYCH BILINGUAL ASSESSMENTS	1,188	6,000	6,000	0	0.00%
Athletics	2820	08	29	NORTHWELL BEHAVIORAL HEALTH CONSORTIUM	0	86,336	99,600	13,264	100.00%
	2855	03-04	39	MS ASSESSMENTS ATHLETICS	5,720	5,835	6,329	494	8.47%
	2855	03-04	39	MS COST SCHEDULES	4,307	4,396	4,683	287	6.53%
	2855	03-04	39	MS REFEREE FEES	23,234	26,239	27,666	1,427	5.44%
	2855	03-04	39	MS PHYSICAL EDUCATION CONSORTIUM	420	430	430	0	0.00%
	2855	03-04	39	HS ASSESSMENTS	11,440	11,669	14,769	3,100	26.57%
	2855	03-04	39	HS COST SCHEDULES	13,923	14,205	15,330	1,125	7.92%
	2855	03-04	39	HS REFEREE FEES	54,213	61,223	64,552	3,329	5.44%
	2855	03-04	39	HS PHYSICAL EDUCATION CONSORTIUM	980	1,000	1,000	0	0.00%
	2855	03-04	39	ATHLETES HELPING ATHLETES	2,875	2,933	2,933	0	0.00%
Family ID	2855	03-04	39	ATHLETES HELPING ATHLETES	2,875	2,933	2,933	0	0.00%
	2855	03-04	39	FAMILY ID	1,744	1,984	1,895	-89	-4.49%
	2855	03-04	39	FAMILY ID	4,069	4,026	4,420	394	9.79%
	2855	04	39	HUDL	26,935	21,340	23,000	1,660	100.00%
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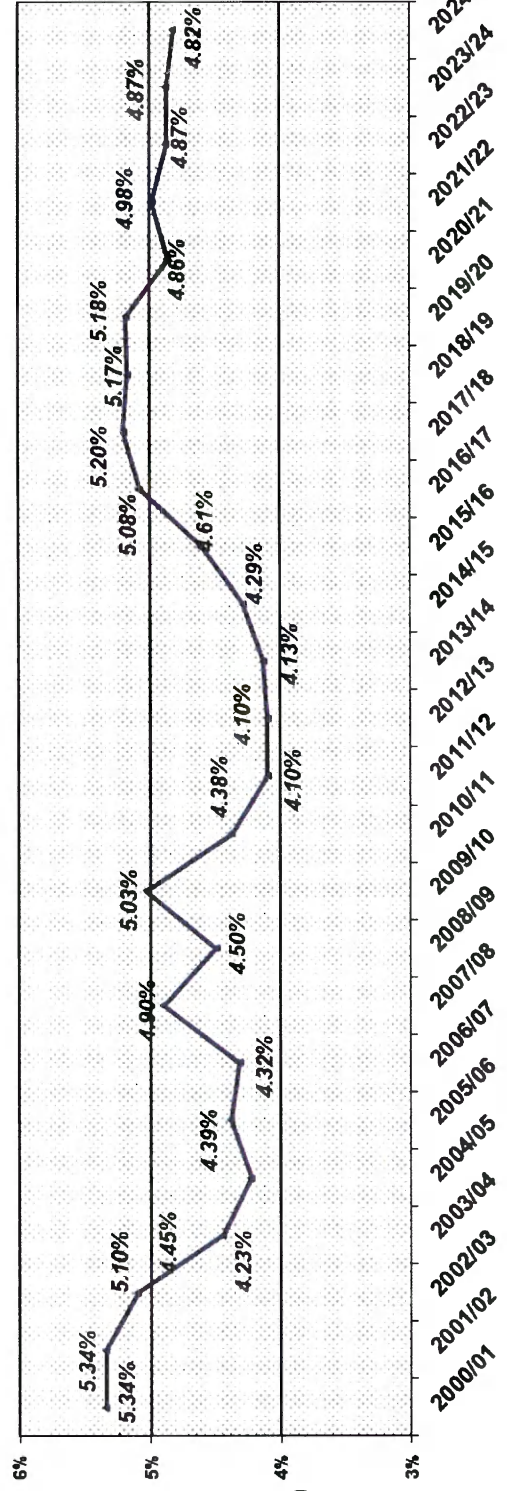
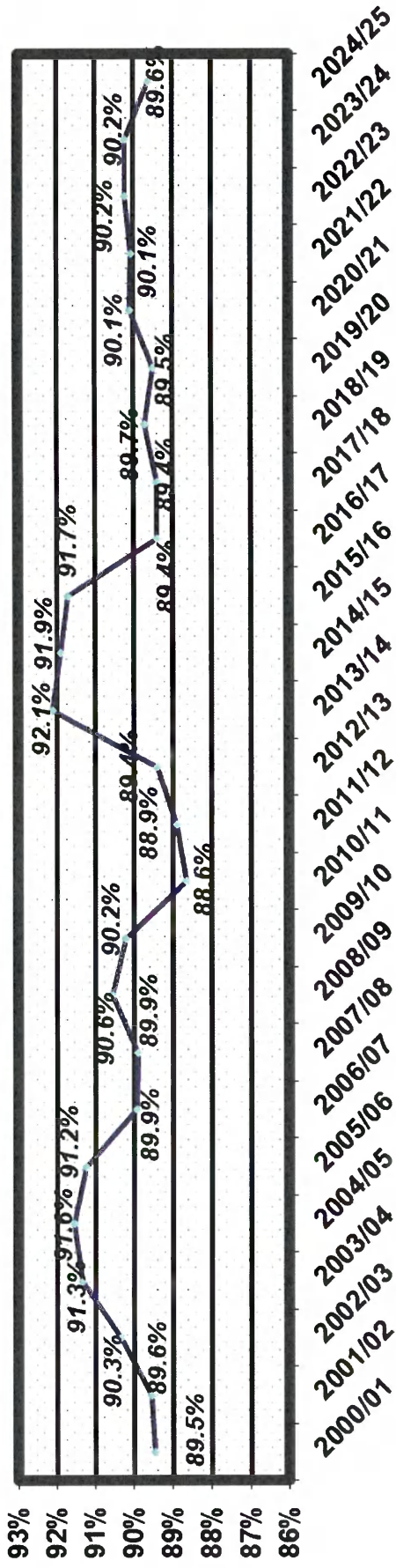
MANHASSET UFSD
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(OBJECT CODES 490, 491, 492, 493)

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	2010	09	68	CURR. AND INSTRUCTION SUBSCRIPTION	15,505	15,877	30,877	15,000	94.48%
	2010	09	68	CURR. AND INST'N PROFESSIONAL DEVELOPMENT	14,820	19,508	21,978	2,470	12.66%
	2010	09	68	PARENT CHILD HOME PROGRAM	50,000	50,000	50,000	0	0.00%
	2010	09	68	TEST SCORING	52,953	60,616	61,277	661	1.09%
	2010	09	68	NWEA UNIVERSAL SCREENING TOOL	25,705	25,822	26,639	817	3.16%
	2010	09	68	NYS SED REPORTING	32,562	33,256	36,115	2,859	8.60%
	2010	09	68	RED TRUNK PROJECT	0	4,875	4,200	-675	-100.00%
	2010	09	68	LEVEL UP VILLAGE PROJECT	6,325	7,200	6,600	-600	-100.00%
General Instruction	2110	01	69	MP GENERAL EDUCATION EVALUATION SERVICES	270	3,670	3,670	0	0.00%
	2110	02	69	SR GENERAL EDUCATION EVALUATION SERVICES	1,359	5,080	4,980	-100	-1.97%
	2110	03	69	MS GENERAL EDUCATION EVALUATION SERVICES	13	500	500	0	0.00%
	2110	04	69	HS GENERAL EDUCATION EVALUATION SERVICES	11	3,500	3,500	0	0.00%
Special Education	2250	01	27	TUITION - BOCES SCHOOLS	854,626	1,158,968	1,527,610	368,642	31.81%
	2250	01	27	MP MISCELLANEOUS SPECIAL EDUCATION SERVICES	12,904	9,855	11,000	1,145	11.62%
	2250	02	27	SR MISCELLANEOUS SPECIAL EDUCATION SERVICES	10,044	12,600	14,400	1,800	14.29%
	2250	03	27	MS MISCELLANEOUS SPECIAL EDUCATION SERVICES	277	4,800	7,410	2,610	54.38%
	2250	04	27	HS MISCELLANEOUS SPECIAL EDUCATION SERVICES	3,887	2,500	4,500	2,000	80.00%
	2250	07	27	NPS MISCELLANEOUS SPECIAL EDUCATION SERVICES	35,431	70,068	54,000	-16,068	-22.93%
	2250	36	27	TUTORING SERVICES - HOSPITAL SETTING	0	2,500	2,500	0	0.00%
	2250	99	27	BOCES SPECIAL EDUCATION SERVICES DISTRICT WIDE	0	0	25,677	25,677	0.00%
Occupational Edu.	2280	08	57	BOCES TUITION - OCCUPATIONAL EDUCATION	83,868	72,335	120,368	48,033	66.40%
Summer School	2335	08	60	REGIONAL SUMMER SCHOOL	22,009	24,000	24,885	885	3.69%
Library	2610	01	40	ON LINE DATA BASE	3,584	3,673	3,548	-125	-3.40%
	2610	02	40	ON LINE DATA BASE	3,488	3,575	3,405	-170	-4.76%
	2610	03	40	ON LINE DATA BASE	1,653	1,695	1,729	34	2.01%
	2610	04	40	ON LINE DATA BASE	23,962	23,386	24,960	1,574	6.73%

MANHASSET UFSD
BOCES ACCOUNTS INCLUDED IN THE 2024-25 BUDGET
(OBJECT CODES 490, 491, 492, 493)

7. 24-25 BOCES services include: Brainpop, Quaver, Wevideo, Adobe, Classlink, Google, Microsoft, Online databases, Data privacy and security services, Blackboard Connect, Blackboard Web, Community Manager, and Blackboard Teacher Connect, microcomputer support services, increased technician support, network administration support and service, including additional support days, internet connectivity, Model Schools and Frontline My Learning Plan staff development tools, Frontline IEP Direct, MS Consortium, a cost effective and efficient membership to obtain a variety of and operating systems District-wide, School Source Cloud Services for digital forms, redundant internet connectivity, enabling up to 100 mb of redundant bandwidth, Canvas Learning Management IXL, Smart Notebook, and MS Defender Malware service. In 23-24, provision for Chromebook repairs was moved from 2630.408 to BOCES and Google Workspace is added. 23-24 also included a the High School to extend the network connectivity to the Concession Stand, the Stadium Field Press Box, and the Northwest Field Press Box.
8. 24-25 includes District-wide technical support, network administration and microcomputer services, Frontline/My Learning Plan (teacher training tracker), e-Rate Central Processing, Model Schools base subscriptions and training, Blackboard Connect and Community fees, Instructional Data Warehouse, which provides student and other information in a comprehensive database with related reporting to the State, NASTECH, a Nassau County Technology Directors' user group membership, an annual subscription to a suite of data screening tools for data privacy and security and apps obtained through the web, and cyber security monitoring and maintenance services, Learning Tech Project Planning, Administrative Office Support (AOS), professional development for clerical staff, and annual licensing fees for SMART Notebook software for District SmartBoards. Also see page 47 for discussion of Technician Services. 23-24 and 24-25 include e-rate charges related to the network expansion project at the Secondary School, for which the District will apply for reimbursement.
9. Provides for interpreters and native language materials for use as students undergo evaluation.
10. Includes college tracking services, vocational assessments and technology support for Guidance systems.
11. The District retains Syntax through BOCES to provide comprehensive communications services, including budget brochure, school calendar, communications initiatives, newsletters, press and video news releases, website updates, strategic communications consultations, and website management services.
12. Provision is made for targeted staff development through BOCES, with particular focus on NYS Learning Standards requirements. 22-23 included two new elementary programs: The Red Truck Project and Level-Up Village. These costs are moved to a separate program line item for 23-24 and 24-25.
13. CR154 regulations adopted by the State Education Department expanded the District's requirement to provide translation services at District meetings and in District notifications. Certain translation services are provided by in-house employees and/or through BOCES. 2110 budget lines also include general education evaluation services.
14. Reflects use of health and safety consulting services provided by BOCES. Also, provision is made to participate in the In-District Health & Safety Specialist Program, whereby a safety expert will spend one day per week in-District to focus on building level safety plans, emergency exercises, and specialized training for and consultation to District health and safety personnel.
15. Reflects expense to digitize personnel records, including increased storage requirements.
16. Includes student field trips at certain BOCES programs and student participation fees for events coordinated through BOCES (periodically handled in-house and recorded in object code 437). The increase in 23-24 and 24-25 includes provision for the sound system and other technology for the High School graduation, previously budgeted in 2630.420.04.33, and provision to participate in a lease-buy option for musical instruments, thus spreading this significant cost to purchase instruments over a five-year period.
17. Includes test scoring for grades 3-8 assessments by Educational Vistas, purchased through BOCES. Increase is based on student counts and testing requirements for 23-24 and 24-25.
18. Provision is made for the purchase through BOCES of the Northwest Evaluation Association's (NWEA) Universal Screening Platform computer-based assessment to provide for comprehensive District student progress monitoring and benchmarking in Reading and Math. The code also includes comprehensive staff training in the NWEA platform.
19. Provision is made for participation in the Student Athlete Leadership Team, a training curriculum for high school students, to enable the mentoring of younger students. Three sessions include: Organization/Life Skills, Sportmanship/Anti-bullying, and Avoiding Alcohol and Substance Abuse. The program is funded through a gift from CASA.
20. The District contracts through Nassau BOCES for BoardDocs, a web-based service that enables the District to enhance aspects of the governance process and communications between Administration, the Manhasset community, and the Board of Education.
21. Provides instructional services for hospitalized students.
22. Includes the costs billed through BOCES of health services for Manhasset resident students attending non-public schools. Increase is based on expense experience.
23. Family ID is a software program to electronically track physical forms and athletic participation.
24. Includes wide area network support, Learning Tech Project planning, Verizon WAN maintenance, and Web Edge assessment data reporting in the parent portal.
25. In 21-22, it was determined to no longer obtain this and several other health services through BOCES. These services are now contracted with a private practice, budgeted in Miscellaneous Contractual 2815.420.99.70.
26. Increase in 24-25 reflects the move to the e-book version of the system for greater security, speed, and accuracy.
27. In 22-23, the District joined the Nassau BOCES Mental Health Consortium and participates in the Cohen Children's Northwell Mental Health Partnership. In 22-23, these services were paid through a COVID-related federal grant. In 23-24 and 24-25, the services are paid through the general fund. See footnote 1 on page 58 of the Budget document.
28. The District has previously taped only football games, and the expense was budgeted in 2855.420. In 22-23, the District expanded the sports utilizing videotape as a coaching tool, and added videotaping of away games. In 23-24 and 24-25, this service is obtained through BOCES, and budgeted funds are reallocated accordingly.
29. Increase reflects projected staff compensation increases.
30. Increase reflects actual expense experience in 22-23.
31. Increase reflects expensed subscription in 24-25 to include BOCES Branching Minds Program and a new elementary-level program, The Japanese Tea Ceremony.

**MANHASSET UFSD
TAX LEVY AND STATE AID AS
PERCENT OF BUDGET**



STATE AID

*Excludes reimbursement for Intermediate Care Facility and in 10-11 and 11-12, the MTA Payroll Tax

TABLE XVII

**MANHASSET UFSD
TAX LEVY PERCENTAGE INCREASES**

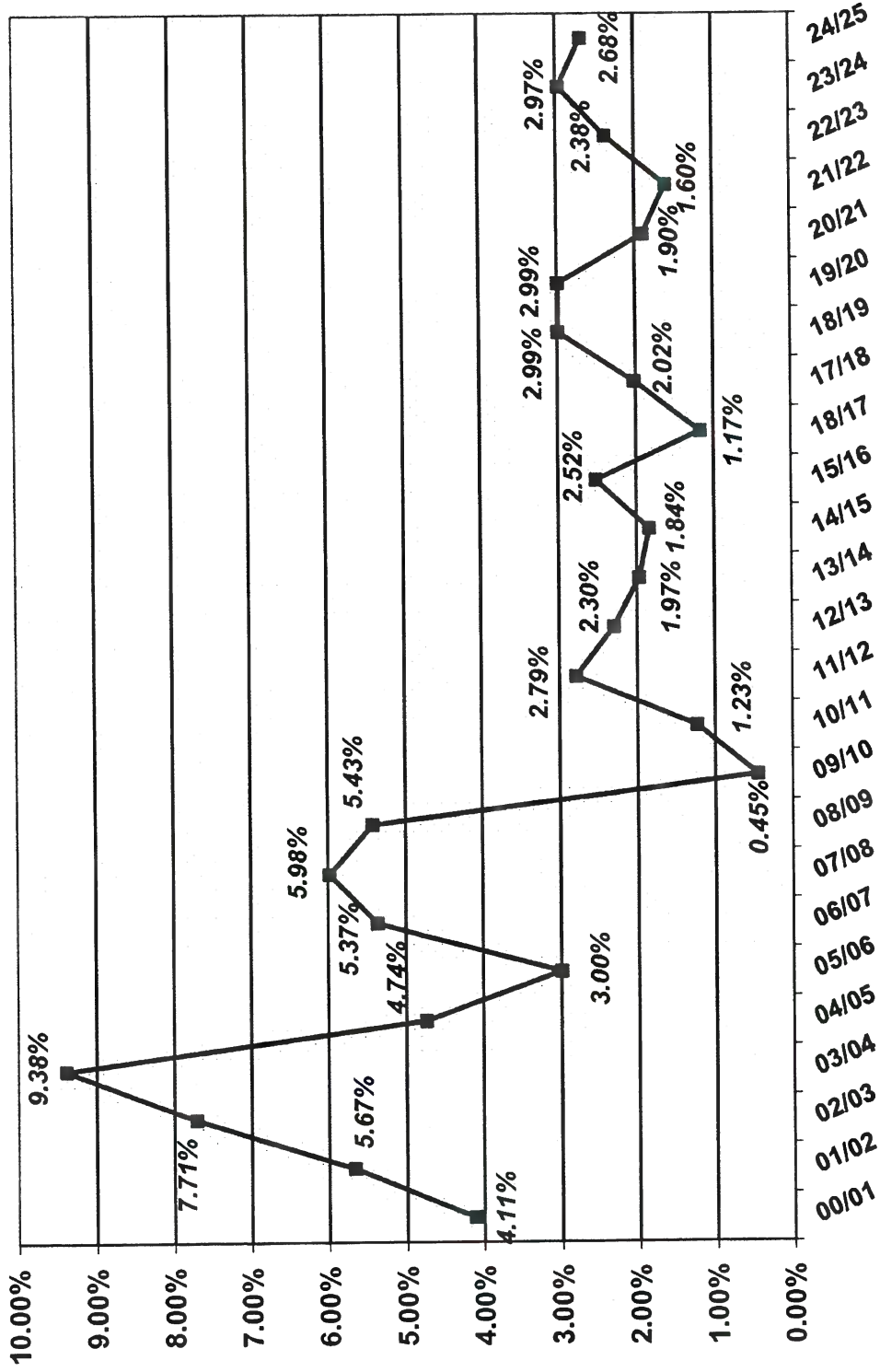


TABLE XVIII

**NASSAU COUNTY
2023-24 CLASS 1 SCHOOL TAX RATES**

		<u>TAX RATE</u>	<u>TAX RATE</u>
1	Hewlett-Woodmere	\$2,552	\$1,839
2	Amityville	\$2,522	\$1,835
3	Westbury	\$2,456	\$1,795
4	Hempstead	\$2,437	\$1,789
5	Levittown	\$2,415	\$1,772
6	Merrick	\$2,346	\$1,772
7	Plainedge	\$2,341	\$1,772
8	Syosset	\$2,341	\$1,772
9	Woodbury	\$2,341	\$1,727
10	Locust Grove	\$2,341	\$1,723
11	Baldwin	\$2,329	\$1,707
12	Lynbrook	\$2,308	\$1,704
13	Rockville Centre	\$2,304	\$1,700
14	Seaford	\$2,277	\$1,688
15	Bellmore	\$2,276	\$1,688
16	East Rockaway	\$2,258	\$1,688
17	Wantagh	\$2,162	\$1,629
18	Farmingdale	\$2,141	\$1,592
19	Plainview	\$2,130	\$1,587
20	Old Bethpage	\$2,130	\$1,585
21	North Bellmore	\$2,124	\$1,584
22	Malverne	\$2,114	\$1,479
23	North Merrick	\$2,097	\$1,467
24	Massapequa	\$2,052	\$1,420
25	Freeport	\$2,000	\$1,401
26	Oceanside	\$1,969	\$1,401
27	Jericho	\$1,969	\$1,401
28	East Williston	\$1,916	\$1,401
29	Bethpage	\$1,869	\$1,367
30	West Hempstead	\$1,865	\$1,332
31	Roslyn	\$1,857	\$1,114
32	Carle Place		\$990
33	Valley Stream 30		
34	Valley Stream 24		
35	Cold Spring Harbor		
36	Elmont		
37	Glenwood Landing		
38	Glen Head		
39	Sea Cliff		
40	Island Trees		
41	Roosevelt		
42	East Meadow		
43	Herricks		
44	Valley Stream 13		
45	Brookville		
46	Locust Valley		
47	Bayville		
48	Port Washington		
49	NHP-Garden City Park		
50	Island Park		
51	Mineola		
52	Floral Park-Bellerose		
53	Garden City		
54	Uniondale		
55	Hicksville		
56	Franklin Square		
57	East Norwich		
58	Oyster Bay		
59	Great Neck		
60	Long Beach		
61	Manhasset		\$1,114
62	Lawrence		\$990

DATA FROM NASSAU COUNTY ASSESSOR'S OFFICE

TABLE XIX

**MANHASSET UFSD
BUDGETED FACILITIES STAFFING 2024-2025**

SHELTER ROCK		MUNSEY PARK		SECONDARY		GROUNDS	
133,360 sq. ft.		131,360 sq. ft.		280,344 sq. ft.		67 Acres	
Head Custodian, 6:15 am-2:45 pm FTE 1.0	D	Head Custodian, 6:00am-2:30pm FTE 1.0	D	Head Custodian, 7:00 am-3:00 pm M-F FTE 1.0	D	Grounds Supervisor, 6:00 am-2:30 pm FTE 1.0	D
Cleaner, 2:30-11 pm FTE 1.0	N	Cleaner, 11 am-7:30 pm FTE 1.0	D	Cleaner, 3-11:30 pm W-F 7:00 am-3:30 pm Sat. & Sun. FTE 1.0	D/N	Grounds Maintainer 6:00 am-2:30 pm FTE 1.0 (SR)	D
Cleaner, 11 am - 7:30 pm FTE 1.0	D	Cleaner, 3-11:30 pm FTE 1.0	N	Cleaner, 3-11:30 pm W-F 9:30 am-6 pm Sat. & Sun. FTE 1.0	D/N	Grounds, 7:30 am-4 pm FTE 1.0 (MP)	D
Cleaner, 3-11:30 pm FTE 1.0	N	Cleaner, 3-11:30 pm FTE 1.0	N	Cleaner, 3-11:30 pm M-F FTE 1.0	N	Grounds Maintainer, 6:00 am-2:30 pm FTE 1.0 (SS)	D
Cleaner, 3-11:30 pm FTE 1.0	N	Cleaner, 3-11:30 pm FTE 1.0	N	Cleaner, 3-11:30 pm M-F FTE 1.0	N	Grounds Maintainer, 6:00 am-2:30 pm FTE 1.0 (SS)	D
Cleaner, 3-11:30 pm FTE 1.0	N	Cleaner, 3-11:30 pm FTE 1.0	N	Cleaner, 3-11:30 pm M-F FTE 1.0	N	FTE Days 5.0 FTE Nights 0 Total FTE 5.0 Acre/FTE 13.4	
Cleaner, 3-11:30 pm FTE 1.0	N	Cleaner, 3-11:30 pm FTE 1.0	N	Cleaner, 3-11:30 pm M-F FTE 1.0	N	Maintenance	
				Cleaner, 3-11:30 pm M-F FTE 1.0	N	Maintainer, 6:00 am-2:30 pm FTE 1.0 (SR)	D
				Cleaner, 3-11:30 pm M-F FTE 1.0	N	Maintainer, 6:00 am-2:30 pm FTE 1.0 (MP)	D
				Cleaner, 3-11:30 pm M-F FTE 1.0	N	Maintainer, 2:00-10:30 pm FTE 1.0 (SS)	N
				Cleaner, 3-11:30 pm M-F FTE 1.0	N	Maintainer, 6:00 am-2:30 pm FTE 1.0 (SS)	D
				Cleaner, 3-11:30 pm M-F FTE 1.0	N	Maintainer, 6:00 am-2:30 pm FTE 1.0 (SS)	D
				Cleaner 5:30-11:30 pm PTE .7	N		
				Admin Bldg. (vacant)			
				Cleaner, 3-11:30 pm MF FTE 1.0 (vacant)	N		
				Cleaner, 10:30 am-2:30 pm PTE .5	D		
				Cafeteria			
FTE Days 2.0		FTE Days 2.0		FTE Days/Nights 4.5		FTE Days 4.0	
FTE Nights 5.0		FTE Nights 5.0		FTE Nights 8.7		FTE Nights 1.0	
Total FTE 7.0		Total FTE 7.0		Total FTE 14.2		Total FTE 5.0	
Sq.Ft. / FTE 19,051		Sq.Ft. / FTE 18,766		Sq.Ft. / FTE 19,743			

TABLE XX

**MANHASSET UFSD
DISTRICT TRANSPORTATION**

School bus transportation is provided for all children in grades Kindergarten - 6; for children in grades 7 - 12, transportation is provided for those living one mile or more from the school attended. Distances are measured in accordance with New York State regulations. Children who require bus transportation because of a temporary physical disability or other illness must submit a written physician's diagnosis to the school nurse. Final approval for granting bus passes for medical reasons rests with the school physician.

Students Attending Nonpublic Schools Outside the District

Students who live in Manhasset and choose to attend private, parochial, or vocational schools located outside the school district are eligible to receive transportation under the same distances governing students attending schools within the district, provided the schools they attend are less than 15 miles from home. Parents of students attending or planning to attend out-of-district schools must apply for transportation in writing by April 1, for the following school year. Families who move into the school district after April 1 must submit a transportation request no later than 30 days after establishing residency. Requests made after these dates must be accompanied by an explanation for the delay.

None of the above applies to a student with disabilities or a student approved for a special education program.

Scope of School Bus Transportation

During the 2023-24 school year, there were 2892 students "eligible" for school bus services to 33 locations. This included public, private, parochial, vocational, and special education schools

<u>By Huntington Coach:</u>	<u>Schools</u>	<u>Students</u>	<u>By Other Contractors:</u>	<u>Schools</u>	<u>Students</u>
Public Schools	3	2627	Special Ed/Vocational	0	0
Private Schools	14	221	Private/Parochial	0	0
Special Ed/Vocational	16	44			

Currently, 28 full size buses and 22 vans are used for 50 elementary, middle, high school and special education routes that Huntington Coach handles. In addition, Huntington Coach runs 15 late buses to *Munsey Park (1), **Shelter Rock (4), Secondary (3), ***CAP Program (4), Chaminade/Kellenberg (1), Sacred Heart (1) and Friends/Portledge (1). The District utilizes 1 contractor for out-of-district parochial, special education, vocational, and BOCES transportation.

*The Munsey Park late bus runs 1 afternoon per week.

** Shelter Rock late buses run 2 afternoons per week.

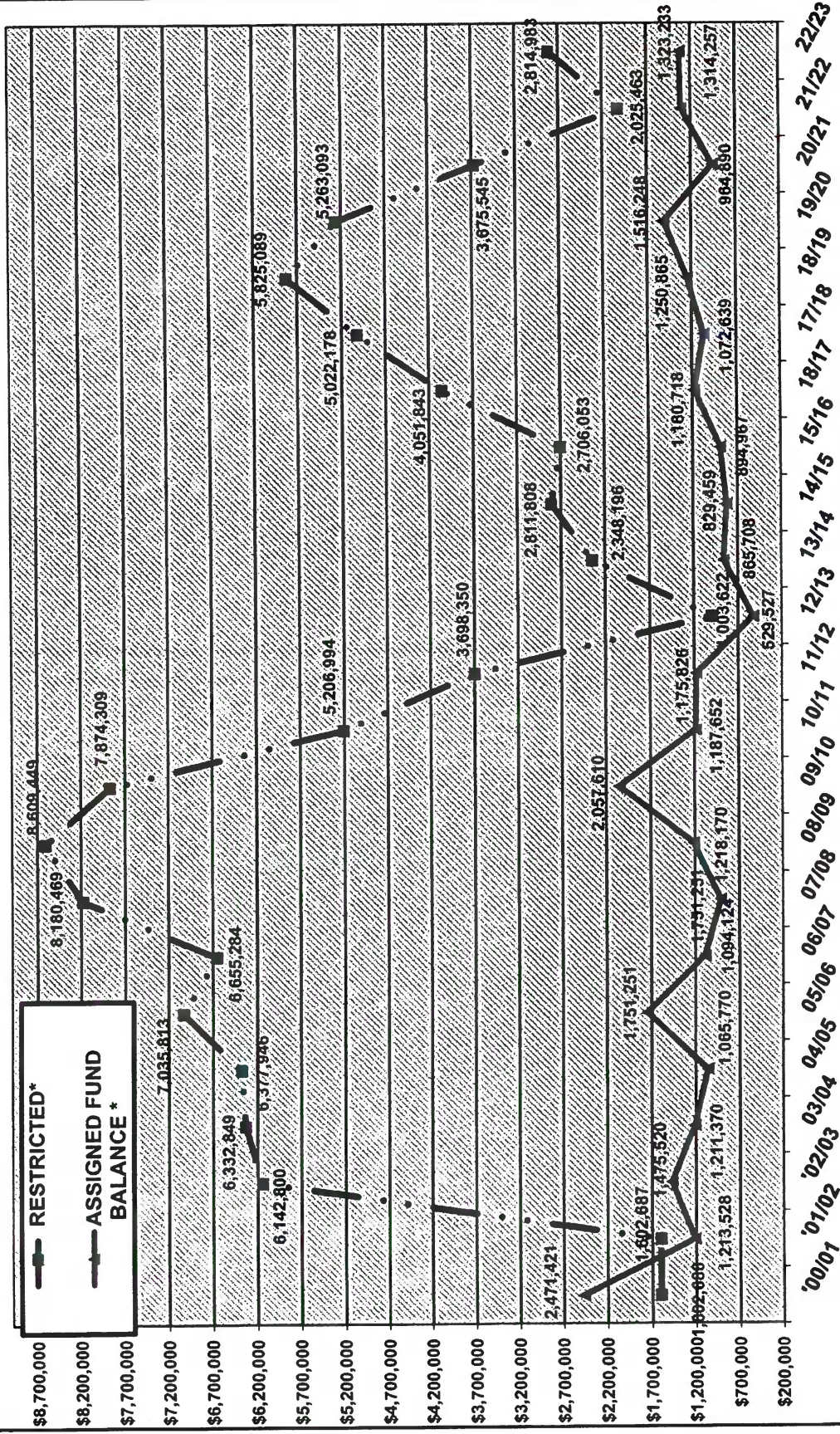
*** CAPP late buses run 3 afternoons per week.

**MANHASSET UFSD
DISTRICT TRANSPORTATION**

The following chart shows the number of eligible riders for the present year:

By Huntington Coach:	<u>2023-2024</u>		
Munsey Park	844	St. Dominic HS	1
Shelter Rock	667	St. Mary's Elementary School	28
Secondary	<u>1120</u>	Village School - GN	1
	2627	Waldorf School	3
Barry Tech	20		
Buckley Country Day School	20	By Other Contractors:	
Carman Road School	2	Private and Parochial	0
Center for Developmental Disabilities	1	Special Education, Vocation &	
Chaminade High School	51	BOCES	<u>0</u>
Commack MS	26		
DDI Huntington	1	TOTAL:	<u>2892</u>
Friends Academy	24		
Greenburgh Academy	1		
Greenvale School	32		
Holy Child Academy	5		
Holy Martyrs Armenian School	4		
Iris Wolfson HS	2		
Jerusalem Avenue School	3		
Kellenberg LS & HS	5		
Kenneth Clark Academy	1		
Nicholas Center	5		
North Shore Hebrew Academy	2		
NSSA – Martin C. Borell School	2		
Our Lady of Grace School	5		
Portledge School	24		
Robert Williams School	1		
Rosemary Kennedy	2		
Sacred Heart Academy	15		
Sagamore CPC	1		
St. Aiden School	1		

**MANHASSET UFSD
GENERAL FUND BALANCE RESTRICTED AND ASSIGNED HISTORICAL**



NOTE: See Footnotes on Table XXIV-3 regarding Restricted and Assigned Funds.
 *Designations have been changed to conform with GASB Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions adopted by the District in 2011. Excludes Fund Balance Designated for COVID-19 Reopening Plan in 19/20 and 20/21 and Designated for Cybersecurity Attack in 20/21.

TABLE XXII

**MANHASSET UFSD
GENERAL FUND BALANCE AS
PERCENT OF BUDGET**

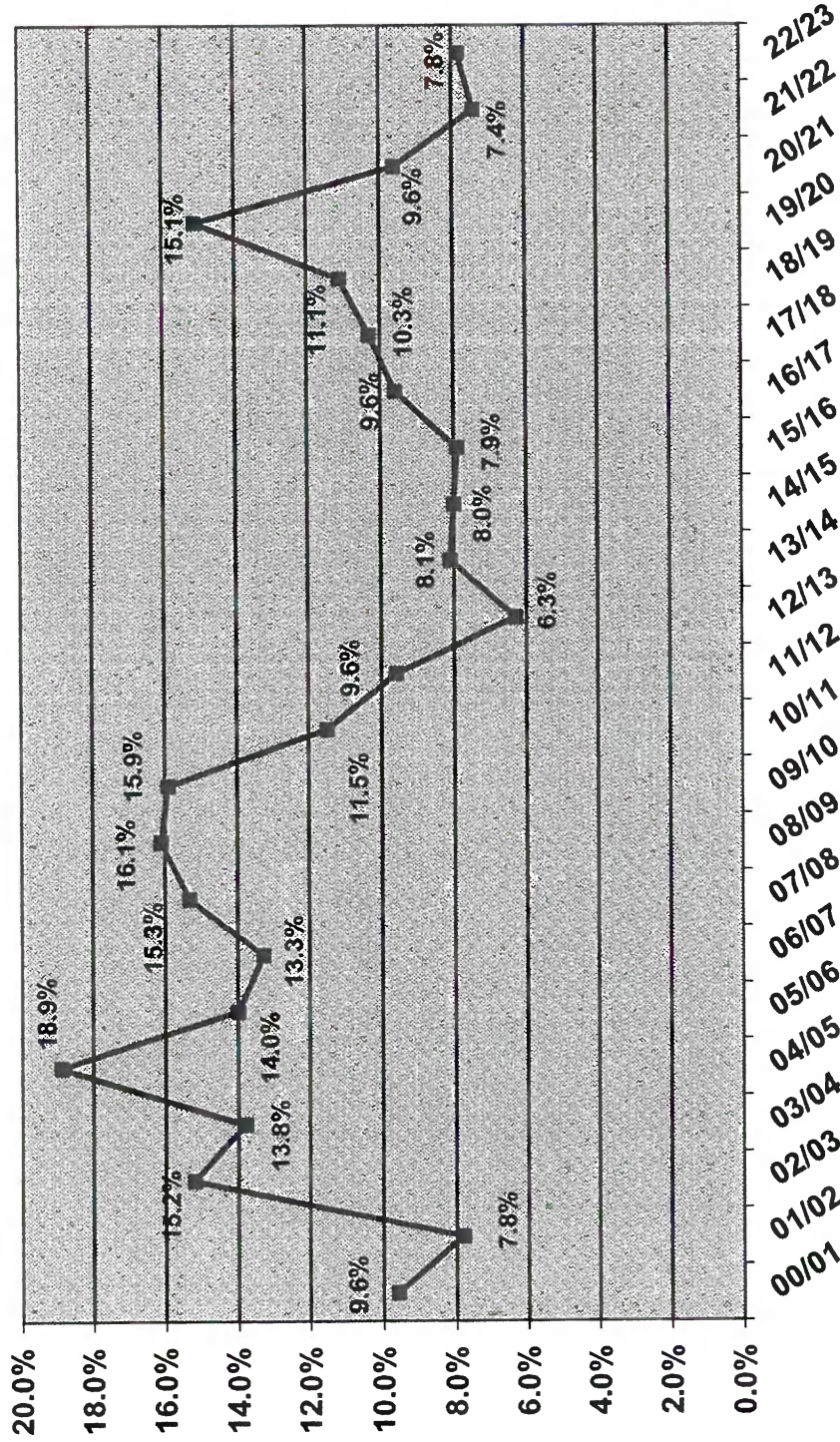


TABLE XXIII

**MANHASSET UFSD
FUND BALANCE AND RESERVES**

CUMULATIVE COMPONENTS OF AND CHANGES TO FUND BALANCE FOR THE FISCAL YEAR ENDED JUNE 30, 2021 THROUGH JUNE 30, 2023

	June 30, 2023	June 30, 2022	2023 vs 2022 Inc./(Dec.)	June 30, 2021	2022 vs 2021 Inc./(Dec.)	Cumulative Inc./(Dec.)
General Fund						
Restricted:						
Reserve for Workers' Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserve for Retirement Contribution	-	-	-	-	-	-
Reserve for Retirement Contribution - TRS Sub Fund	-	-	-	-	-	-
Reserve for Repairs	311,324	404,754	(93,430)	279,743	125,011	31,581
Reserve for Unemployment Insurance	-	-	-	-	-	-
Capital Reserve (2010)	322,213	316,923	5,290	1,216,873	(899,950)	(894,660)
Capital Reserve (2018)	2,181,446	1,299,249	882,197	2,178,929	(879,680)	2,517
Nonspendable Fund Balance	-	-	-	-	-	-
Assigned:						
Designated for Encumbrances	599,166	590,200	8,966	240,823	349,377	358,343
Designated for subsequent year's expenditures	724,067	724,067	-	724,067	-	-
Designated for COVID-19 Reopening Plan	-	-	-	925,000	(925,000)	(925,000)
Unassigned	4,309,820	4,188,415	121,405	4,092,808	95,607	217,012
Total Fund Balance - General Fund	<u>8,448,036</u>	<u>7,523,608</u>	<u>924,428</u>	<u>9,658,243</u>	<u>(2,134,635)</u>	<u>(1,210,207)</u>
Special Aid Fund						
Assigned - unappropriated	-	-	-	-	-	-
School Lunch Fund						
Nonspendable (inventory)	-	-	-	-	-	-
Assigned - unappropriated	836,068	623,503	212,565	390,969	232,534	445,099
Total Fund Balance - School Lunch Fund	<u>836,068</u>	<u>623,503</u>	<u>212,565</u>	<u>390,969</u>	<u>232,534</u>	<u>445,099</u>
Debt Service Fund						
Restricted	185,203	183,739	1,464	183,700	39	1,503
Miscellaneous Special Revenue						
Restricted	656,587	600,670	55,917	523,755	76,915	132,832
Capital Projects Fund						
Restricted for unspent bond proceeds	57,024	57,024	-	755,308	(698,284)	(698,284)
Restricted for investments in capital assets	-	2,959,063	(2,959,063)	-	2,959,063	-
Assigned Unappropriated Fund Balance	192,287	559,792	(367,505)	2,771,051	(2,211,259)	(2,578,764)
Total Fund Balance - Capital Projects Fund	<u>249,311</u>	<u>3,575,879</u>	<u>(3,326,568)</u>	<u>3,526,359</u>	<u>49,520</u>	<u>(3,277,048)</u>
Total Fund Balance	<u>\$ 10,375,205</u>	<u>\$ 12,507,399</u>	<u>\$ (2,132,194)</u>	<u>\$ 14,283,026</u>	<u>\$ (1,775,627)</u>	<u>\$ (3,907,821)</u>
General Fund Balance as a Percent of Budget	8.08%	7.35%		9.59%		

See explanatory footnotes on the following pages.

TABLE XXIV-1

**MANHASSET UFSD
FUND BALANCE AND RESERVES**

COMMENTS ON COMPONENTS OF AND CHANGES TO FUND BALANCE FOR THE FISCAL YEAR AND RESERVE FUNDING PLAN

Definition: A reserve fund is a separate account established by a school district to finance the cost of various objects or purposes of the school district.

General Fund Restricted Fund Balance:

- 1. Reserve for Workers' Compensation:**
Purpose: This reserve may be used to pay for compensation benefits and other expenses authorized by Article 2 of the Workers' Compensation Law and for payment of expenses of administering the self insured program.
Explanation for change: The remaining balance was fully utilized in 2013-14.
Other Comments: This reserve does not require voter approval either to create or expend.
Funding: Due to the District's participation in the Nassau County Workers' Compensation Cooperative as of November 2010 and the subsequent wind-down of tall claims incurred prior to that date, there is no need to add funds to this reserve.
- 2. Reserve for Retirement Contribution/TRS Sub Fund:**
Purpose: This reserve is used to fund retirement contributions payable to ERS-the NYS Local Employees Retirement System and TRS-the NYS Teachers Retirement System.
Explanation for change: The remaining balance in the reserve was fully utilized in 2013-14.
Other Comments: This reserve fund does not require voter approval either to create or expend.
Funding: Because the District participates in the ERS Stable Contribution Option, it is not anticipated that the District will place additional funds in this reserve at this time. TRS contribution rates are relatively stable and funding the TRS Sub Fund is not anticipated at this time.
- 3. Reserve for Repairs:**
Purpose: This reserve may be used to pay the cost of repairs to capital improvements or equipment of a type which does not recur annually or at shorter intervals.
Explanation for change: The 2021-22 Budget provided for a budgeted transfer of \$125,000 into the Repair Reserve, and change also included earned interest in each year presented.
Other Comments: This fund was established through voter approval for funding in 1990. Funds may be spent without voter approval, but only after a public hearing, except in emergency situations. In the case of an emergency, expenditures may be authorized by a two-thirds vote of the school Board, but the amount must be repaid to the reserve over the ensuing two years.
Funding/Usage: Voter approval is required to transfer funds to the reserve for repairs. Any usage would be subject to Board of Education approval, after a public hearing.
- 4. Reserve for Unemployment Insurance:**
Purpose: This reserve may be used to reimburse the State Unemployment Insurance Fund for payments made to claimants.
Explanation for Change: The remaining balance was transferred in 2016-17.
Other Comments: This reserve does not require voter approval either to create or expend.
Funding: The District increased staff in 2014-15 through 2017-18, and unemployment expense during the same period averaged approximately \$20,000 in each year. Therefore, effective June 30, 2017, it was determined that the District can meet its obligations for unemployment benefits out of budgeted funds and the balance in this reserve was transferred to the 2010 Capital Reserve. It is not anticipated that the District will place additional funds in this reserve at this time.
- 5. 2010 Capital Reserve:**
Purpose: This reserve fund may be used to pay for the cost of any object or purpose for which bonds may be issued.
Explanation for Change: On May 18, 2010, the voters approved the establishment of the 2010 Capital Reserve of up to \$10 million and the Board funded the account with a \$2,118,734 transfer from the Insurance Reserve as of June 2010. On May 17, 2011, voters approved capital projects totaling \$2,405,725 to be funded from the 2010 Capital Reserve, together with unassigned fund balance of up to \$286,991. Projects were completed during Summer 2012 and in 2013. The balance at June 30, 2013 was fully expended in 2013-14, as all approved capital projects were completed. In June 2014 and October 2014, the Board authorized the transfer of \$2 million and \$400,000, respectively, to the 2010 Capital Reserve. In June 2015, the Board authorized the transfer of up to \$3.5 million to the 2010 Capital Reserve, of which \$1,805,170 was transferred as of June 30, 2015. The use of the \$2.4 million was authorized

MANHASSET UFSD FUND BALANCE AND RESERVES

by the voters in December 2014 to partially fund \$22.6 million in capital projects over the next two years. Of this, \$1.75 million was transferred in 2014-15 and \$650,000 was transferred in 2015-16. In June 2016, the Board authorized the transfer of up to \$2 million into the 2010 Capital Reserve. The actual transfer was \$541,307 as of June 30, 2016. In June 2017, the Board authorized the transfer of up to \$2,928,500 to the 2010 Capital Reserve. The actual transfer was \$1,340,175. In addition, \$206,720 was transferred from the Reserve for Unemployment Insurance to the 2010 Capital Reserve, effective June 30, 2017. In June 2018, the Board authorized the transfer of up to \$1,500,000 to the 2010 Capital Reserve. The actual transfer was \$948,885. In June 2019, the Board authorized the transfer of up to \$639,008 to the 2010 Capital Reserve, of which \$639,007 was transferred. This completed the funding of the 2010 Capital Reserve to its total authorized amount of \$10 million. The voters approved Proposition 2 on the May 21, 2019 ballot to expend \$4.925 million of the 2010 Capital Reserve for capital projects, of which \$773,860 and \$3,696,845 was transferred to the Capital Projects Fund in 2019-20 and 2020-21, respectively. The voters approved Proposition 2 on the May 17, 2022 ballot to expend \$3.185 million for certain capital projects, including \$900,000 from the 2010 Capital Reserve. Since its inception, interest earnings are \$219,621, and \$10,000,000 of the 2010 Capital Reserve has been utilized for capital projects authorized by the voters.

Other Comments: This reserve fund requires voter approval to create and expend. Currently, the District does not anticipate seeking voter approval to utilize the remaining balance in the 2010 Capital Reserve.

Funding: The 2010 Capital Reserve has been fully funded.

6. 2018 Capital Reserve:

Purpose: This reserve fund may be used to pay for the cost of any object or purpose for which bonds may be issued.

Explanation for Change: On May 15, 2018, the voters approved the establishment of the 2018 Capital Reserve of up to \$10 million, with a maximum funding term of 10 years. In June 2019, the Board approved a transfer of up to \$750,000 to the 2018 Capital Reserve, of which \$68,614 was transferred. In June 2020, the Board approved a transfer of up to \$5 million to the 2018 Capital Reserve, of which \$0 was transferred. In June 2021, the Board approved a transfer up to \$5 million to the 2018 Capital Reserve, of which \$2,109,205 was transferred. The voters approved Proposition 2 on the May 17, 2022 ballot to expend \$3.185 million for certain capital projects, including \$2.1 million from the 2010 Capital Reserve. In June 2022, the Board approved a transfer of up to \$4 million to the 2018 Capital Reserve, of which \$1,220,231 was transferred. In June 2023, the Board approved a transfer of up to \$5 million to the 2018 Capital Reserve, of which \$882,197 was transferred. Since its inception, interest earnings are \$113,520, and \$6,142,118 of the 2018 Capital Reserve has been utilized for capital projects authorized by the voters.

Other Comments: This reserve requires voter approval to create and expend. Currently, the District does not anticipate seeking voter approval to utilize funds in the 2018 Capital Reserve.

Funding: The 2018 Capital Reserve will be funded generally through the transfer of surplus money, if any, from the District's General Fund unappropriated fund balance that may be available at the end of each fiscal year.

General Fund Nonspendable Fund Balance:

Purpose: Nonspendable fund balance is reserved for prepaid expenses at June 30, 2019, expended in 2019-2020.

General Fund Assigned Fund Balance:

1. Unappropriated Fund Balance - Designated for Encumbrances:

Purpose: Reserved for payment to vendors whose invoices have not yet been received.

Explanation for change: The dollar amount of payments to vendors estimated to be open for payment at the end of the school year fluctuates.

2. Appropriated Fund Balance - Designated for Subsequent Year's Expenditures:

Purpose: To be used for tax levy reduction in the next fiscal year.

Explanation for change: The 2020-21, 2021-22 and 2022-23 budgets applied \$724,067 to the respective tax levy; the 2024-25 budget applies \$840,266 to the levy.

Funding: The District evaluates the need for designations for subsequent year's expenditures in concert with the annual budget process.

General Fund Unassigned Fund Balance:

Purpose: This amount is the unallocated portion of the District's fund balance. NYS Real Property Tax Law permits the retention of up to 4% of the current budget as unassigned.

Other Comments: The District's unassigned fund balance at June 30, 2020 was \$4,026,393 after the designation of \$4,348,511 of unassigned fund balance as assigned for the specific purpose of covering the expenses associated with the COVID-19 Reopening Plan in 2020-21. These unanticipated expenses were not provided for in the general fund budget for 2020-21. This assigned and designated fund balance was 4.32% of next year's budget. After such designation, unassigned fund balance of \$4,026,393 was 4% of next year's budget. Actual expenditures related to the 2020-21 COVID-19 Reopening Plan were \$4,210,003. The District's unassigned fund balance at June 30, 2021 was \$4,092,808 after the designation of

MANHASSET UFSD FUND BALANCE AND RESERVES

\$925,000 of unassigned fund balance as assigned for the specific purpose of covering the expenses associated with the COVID-19 Reopening Plan in 2021-22 and to enhance systems security in the wake of the cybersecurity attack in September 2021. Actual expenditures related to these items in 2021-22 were \$420,579. The District's unassigned fund balance at June 30, 2022 is \$4,188,415, or 4.0% of the 2022-23 budget. The District's unassigned fund balance at June 30, 2023 is \$4,309,820, or 4.0% of the 2023-24 budget.

Funding: The District intends to maintain Unassigned Fund Balance at the statutory maximum of 4% of current budget.

Other Funds:

Special Aid Fund:

Purpose: The fund is used to account for activities using specific revenue sources, including Federal and State grants that are legally restricted to expenditures for specified purposes.

School Lunch Fund:

Purpose: The fund is used to account for the activities of the District's school lunch activities.

Other Comments: The assigned unappropriated fund balance must be utilized in support of the school program and may include equipment upgrades and cafeteria renovations. Fund balance at June 30, 2021, 2022 and 2023 was approximately 4.01, 4.72, and 5.70 months average expenditure, respectively.

Funding: Federal regulations limit the net cash resources to be retained by the school lunch fund to 3 months average expenditure and requires a plan to expend excess funds. In 2024-25, the District plans to:

1. Purchase pre-approved equipment items including ranges and ovens, refrigeration equipment, food preparation equipment, food warmers and service equipment
2. Provide equipment repairs and service
3. Provide for equipment rental
4. Purchase materials and supplies
5. Pay salaries for Cafeteria Security who have monitoring duties integral to the food service program in each of the District's elementary cafeterias.

Debt Service Fund:

Purpose: The fund is used to account for the proceeds of debt issuance, including interest earned on such proceeds. These monies must be used to pay the debt service of the obligations from which they originate.

Explanation for Change: The debt service fund increased in each year primarily due to allocated interest.

Capital Projects Fund:

Purpose: The fund is used to pay for certain specific capital projects authorized by the voters.

Explanation for Change: On December 3, 2014, the District voters approved a Capital Projects Bond Referendum for projects totaling \$22,690,870, which was funded by up to \$19,493,194 of bonds and a transfer from the general fund of \$466,676, \$2.4 million of 2010 Capital Reserve funds, and a \$250,000 gift from the Manhasset School Community Association. On May 21, 2019, the voters approved a capital projects proposition for \$5,830,000 to be funded from a transfer from the 2010 Capital Reserve (\$4,924,625), a transfer from general fund unassigned fund balance in 2018-19 (\$811,000), and gifts from the community (\$94,345). On May 18, 2021, the voters approved a capital projects proposition to be funded by a transfer of \$1,917,685 from the general fund unassigned fund balance to the Capital Projects fund. On May 17, 2022, the voters approved a capital projects proposition to be funded by a transfer of 2.1 million from the 2018 Capital Reserve, \$900,000 from the 2010 Capital Reserve, and \$185,000 from General Fund Unassigned Fund Balance. The net change in fiscal 2020 is a decrease of \$506,873, due to expenditures of \$1,340,249 pursuant to the 2014 Capital Projects Bond Referendum, the 2018 Smart Schools Bond Act, construction of security vestibules and the 2019 Capital Projects, offset by grants of \$57,216 related to New York State's Smart Schools Bond Act, a transfer from the 2010 Capital Reserve of \$773,860 pursuant to the 2019 Capital Projects Proposition, and earned interest. The net change in fiscal 2021 is an increase of \$1,164,252. This net increase is primarily due to transfers from the general fund of \$3,696,845 pursuant to the 2019 Capital Projects proposition and \$1,917,685 pursuant to the 2021 Capital Projects proposition approved by the voters on May 18, 2021, less expenditures of \$4,450,278 pursuant to the 2014 Capital Projects Bond Referendum, the 2019 Capital Projects proposition and the 2021 Capital Projects proposition. The net change in fiscal 2022 is due to transfers in from the 2010 and 2018 Capital Reserves of \$3,185,000 related to the 2022 Capital Projects proposition, a grant of \$250,000 pursuant to the 2019 Capital Projects, offset by expenditures of \$3,385,480 pursuant to the 2014 Capital Projects Bond Referendum, the 2019, 2021 and 2022 Capital Projects propositions. The net change in fiscal 2023 is a decrease due to capital outlays of \$3,326,568, of which \$3,002,835 are pursuant to the 2019, 2021, and 2022 Capital Projects, and \$323,733 are pursuant to the 2022 Capital Projects Bond.

Nassau County Districts

July 1, 2023 Fund Balance as Percentage of 22-23 Actual Revenue and Actual Expenditures

Rank (By % GFE)	District	22-23 General Fund Actual Revenue	22-23 General Fund Actual Expenditures	Fund Balance 7/1/2023	FB As % of Actual Revenue	FB As % of Actual Expenditures
1	Hewlett-Woodmere	134,030,607	140,443,541	79,586,442	59.4%	56.7%
2	East Rockaway	41,811,513	46,734,825	18,961,132	45.3%	40.6%
3	Jericho	126,960,857	129,045,053	55,328,851	43.6%	42.9%
4	Levittown	228,843,969	269,000,656	89,479,078	39.1%	33.3%
5	Freeport	205,981,786	193,160,552	79,815,002	38.7%	41.3%
6	Garden City	124,036,926	129,819,660	44,262,349	35.7%	34.1%
7	Glen Cove City	105,009,572	104,345,544	36,730,731	35.0%	35.2%
8	Lynbrook	95,537,524	94,823,728	31,716,167	33.2%	33.4%
9	Seaford	79,849,723	77,370,492	26,363,162	33.0%	34.1%
10	Oceanside	165,084,852	159,400,634	54,390,243	32.9%	34.1%
11	Roslyn	119,691,320	118,645,718	38,544,789	32.2%	32.5%
12	Plainedge	95,890,774	98,162,552	30,343,947	31.6%	30.9%
13	Baldwin	148,636,888	149,160,353	43,988,992	29.6%	29.5%
14	Great Neck	252,685,977	251,958,781	74,723,528	29.6%	29.7%
15	Locust Valley	92,220,310	89,851,506	25,390,372	27.5%	28.3%
16	Carle Place	55,969,012	54,007,717	14,422,179	25.8%	26.7%
17	All Nassau Districts	6,736,306,715	6,740,790,417	1,655,959,291	24.6%	24.6%
18	West Hempstead	67,979,601	68,384,204	15,996,775	23.5%	23.4%
19	Bethpage	96,460,648	95,044,402	22,693,253	23.5%	23.9%
20	Roosevelt	128,940,538	122,729,764	30,083,819	23.3%	24.5%
21	Oyster Bay	61,394,513	60,457,422	14,064,924	22.9%	23.3%
22	Long Beach City	149,873,402	177,864,375	34,326,084	22.9%	21.7%
23	Plainview-Old Bethpage	171,360,287	157,719,472	37,306,861	21.8%	21.0%
24	Massapequa	219,133,501	216,828,516	43,675,382	19.9%	20.1%
25	North Shore	117,829,170	116,565,646	22,623,273	19.2%	19.4%
26	Mineola	103,155,895	104,697,089	19,766,707	19.2%	18.9%
27	Lawrence	105,333,354	103,998,978	20,164,954	19.1%	19.4%
28	Island Trees	70,896,441	70,672,977	13,530,920	19.1%	19.1%
29	Herricks	126,785,389	123,913,929	23,156,680	18.3%	18.7%
30	Syosset	256,458,593	253,778,649	46,299,037	18.1%	18.2%
31	Uniondale	235,538,150	232,501,172	41,911,383	17.8%	18.0%
32	Hicksville	152,354,904	153,440,677	26,153,267	17.2%	17.0%
33	Wantagh	86,124,435	87,192,154	14,389,518	16.7%	16.5%
34	Farmingdale	185,376,816	181,412,602	28,631,260	15.4%	15.8%
35	Malverne	63,882,410	62,783,908	9,759,929	15.3%	15.5%
36	East Meadow	220,208,700	227,275,166	31,612,550	14.4%	13.9%
37	Port Washington	176,955,696	172,485,814	23,878,409	13.5%	13.8%
38	Rockville Centre	127,646,470	126,578,960	15,036,341	11.8%	11.9%
39	East Williston	66,486,324	64,616,602	6,843,449	10.3%	10.6%
40	Hempstead	277,399,132	260,802,852	28,169,960	10.2%	10.8%
41	Westbury	164,629,464	171,002,966	15,996,775	9.7%	9.4%
42	Manhasset	104,661,257	103,736,829	7,523,608	7.2%	7.3%

TABLE XXV

Source: Nassau BOCES 57th Annual Study of School Costs Extracted from Form ST-3

**IV. NASSAU COUNTY DEPARTMENT OF
ASSESSMENT**

EXEMPTION IMPACT STATEMENT



**NYS BOARD OF REAL PROPERTY SERVICES
LOCAL GOVERNMENT EXEMPTION IMPACT REPORT**

(for local use only -- not to be filed with NYS Board of Real Property Services)

Date: 02/27/2024
 Taxing Jurisdiction: 28
 Fiscal Year Beginning: 2024

School District: 282206 Manhasset
 Total equalized value in taxing jurisdiction: 9,468,572,700

Exemption Code (Column A)	Exemption Description (Column B)	Statutory Authority (Column C)	Number of Exemptions (Column D)	Total Equalized Value (Column E)	Percentage of Value Exempted (Column F)	
12100	NYS - GENERALLY	RPTL 404(1)	1	150,500	0.00%	
12350	PUBLIC AUTHORITY - STATE	RPTL 412	24	60,124,800	0.63%	
13100	CO - GENERALLY	RPTL 406(1)	24	44,193,900	0.47%	
13500	TOWN - GENERALLY	RPTL 406(1)	29	66,322,000	0.70%	
13650	VG - GENERALLY	RPTL 406(1)	28	39,404,800	0.42%	
13800	SCHOOL DISTRICT	RPTL 408	9	132,576,700	1.40%	
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	19	30,377,700	0.32%	
14000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	2	1,556,500	0.02%	
18080	MUN HSNG AUTH-FEDERAL/MUN AIDE	PUB HSNG L 52(3)&(5)	1	7,610,800	0.08%	
19950	MUNICIPAL RAILROAD	RPTL 456	9	5,318,300	0.06%	
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	2	3,065,000	0.03%	
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	1	3,278,000	0.03%	
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	4	39,428,800	0.42%	
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	12	14,538,500	0.15%	
26300	INTERDENOMINATIONAL CENTER	RPTL 430	23	132,500,900	1.40%	
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	3	6,472,300	0.07%	
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	2	687,000	0.01%	
40120	Class one reassessment-Nassau	RPTL 485-B	5284	867,880,000	9.17%	
41124	ALT VET-NON-COMBAT - SCHOOL	RPTL 458-A	195	5,850,000	0.06%	
41134	ALT VET - COMBAT - SCHOOL	RPTL 458-A	86	4,350,000	0.05%	
41144	ALT VET - DISABILITY - SCHOOL	RPTL 458-A	29	2,761,000	0.03%	
41184	COLD WAR VETERAN - SCHOOL		8	120,000	0.00%	
41680	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c	77	14,685,000	0.16%	
41800	PERSONS AGE 65 OR OVER	RPTL 467	25	11,597,000	0.12%	
41834	ENHANCED STAR	RPTL 425	197	29,440,680	0.31%	
41854	BASIC STAR	RPTL 425	869	52,034,600	0.55%	
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	511,000	0.01%	
44220	HOME IMPROVEMENTS NEW	RPTL 421-f	797	111,407,000	1.18%	
48660	HOUSING DEVELOPMENT FUND CO	P H F I L 577.654-a	3	27,380,900	0.29%	
Totals:				7764	1,715,623,680	18.12%